



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

September 13, 2019

Richard Christopher  
Chief Financial Officer  
INVIVO THERAPEUTICS HOLDINGS CORP.  
One Kendall Square  
Suite B14402  
Cambridge, MA 02139

**Re: INVIVO THERAPEUTICS HOLDINGS CORP.**  
**Form 10-K for the Year Ended December 31, 2018**  
**Filed April 1, 2019**  
**File No. 001-37350**

Dear Mr. Christopher:

We have completed our review of your filings. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance  
Office of Electronics and Machinery