



DIVISION OF  
CORPORATION FINANCE

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

June 27, 2019

Kenneth Carter, PhD  
Chief Executive Officer  
Neuralstem, Inc.  
20271 Goldenrod Lane, 2nd Floor  
Germantown, MD 20876

**Re: Neuralstem, Inc.**  
**Registration Statement on Form S-1**  
**Filed June 21, 2019**  
**File No. 333-232273**

Dear Dr. Carter:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Tonya K. Aldave at (202) 551-3601 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Raul Silvestre, Esq.