



DIVISION OF  
CORPORATION FINANCE

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

September 5, 2024

David Rosa  
Chief Executive Officer  
NeuroOne Medical Technologies Corporation  
7599 Anagram Dr.  
Eden Prairie, MN 55344

**Re: NeuroOne Medical Technologies Corporation**  
**Registration Statement on Form S-3**  
**Filed August 30, 2024**  
**File No. 333-281881**

Dear David Rosa:

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 Jane Park at 202-551-7439 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Emily Johns, Esq.