



DIVISION OF  
CORPORATION FINANCE

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

August 21, 2018

Mariam Morris  
Chief Financial Officer  
Cerecor Inc.  
400 E. Pratt Street, Suite 606  
Baltimore, MD 21202

**Re: Cerecor Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2017**  
**Filed April 2, 2018**  
**File No. 001-37590**

Dear Ms. Morris:

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 Healthcare & Insurance