



DIVISION OF
CORPORATION FINANCE

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

May 13, 2021

Urban Forssell
Chief Executive Officer
Neonode Inc.
Karlavägen 100, 115 26
Stockholm, Sweden

Re: Neonode Inc.
Registration Statement on Form S-3
Filed May 10, 2021
File No. 333-255964

Dear Mr. Forssell:

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 Beverly Singleton at (202) 551-3328 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing