

NeuroMetrix, Inc.
1000 Winter Street
Waltham, Massachusetts 02451

May 22, 2015

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attn: Tom Jones

Re: NeuroMetrix, Inc.
Registration Statement on Form S-1
File No. 333-188133
Request for Acceleration

Ladies and Gentlemen:

Pursuant to Rule 461 of Regulation C promulgated under the Securities Act of 1933, as amended, NeuroMetrix, Inc. (the "Registrant") hereby requests acceleration of the effective date of its Registration Statement on Form S-1 (File No. 333-188133), as amended (the "Registration Statement"), so that it may become effective at 4:00 p.m. (Washington, D.C. time) on May 26, 2015, or as soon thereafter as practicable.

The Registrant hereby acknowledges that:

- (i) should the U.S. Securities and Exchange Commission (the "Commission") or the staff, acting pursuant to delegated authority, declare the Registration Statement effective, it does not foreclose the Commission from taking any action with respect to the Registration Statement;
- (ii) the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the Registration Statement effective, does not relieve the Registrant from its full responsibility for the adequacy and accuracy of the disclosure in the Registration Statement; and
- (iii) the Registrant may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

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Please call Megan Gates, of Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C., counsel to the Company, at (617) 542-6000 with any comments or questions regarding this matter.

Very truly yours,

NeuroMetrix, Inc.

By: /s/ Thomas T. Higgins

Name: Thomas T. Higgins

Title: Senior Vice President, Chief Financial Officer
and Treasurer

cc: *Securities and Exchange Commission*
Russell Mancuso

NeuroMetrix, Inc.
Shai N. Gozani, M.D., Ph.D.

Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.
Megan N. Gates, Esq.
