

NeuroMetrix, Inc.  
62 Fourth Avenue  
Waltham, Massachusetts 02451

February 3, 2012

**VIA EDGAR**

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

Re: NeuroMetrix, Inc.  
Registration Statement on Form S-1  
File No. 333-178165  
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. 333-178165), as amended (the "Registration Statement"), so that it may become effective at 4:00 p.m. (Washington, D.C. time) on February 7, 2012, 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*  
Jeffrey Riedler

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

*Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.*  
Megan N. Gates, Esq.  
Garrett M. Winslow, Esq.

*Baker Botts LLP*  
Kyle Guse, Esq.

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