

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**

Washington, DC 20549

FORM S-1
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

NeuroMetrix, Inc.

(Exact name of registrant as specified in its charter)

Delaware

*(State or other jurisdiction of
incorporation or organization)*

3841

*(Primary Standard Industrial
Classification Code Number)*

04-3308180

*(I.R.S. Employer
Identification No.)*

**1000 Winter Avenue
Waltham, Massachusetts 02451
(781) 890-9989**

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

**Shai N. Gozani, M.D., Ph.D.
Chief Executive Officer**

NeuroMetrix, Inc.
1000 Winter Avenue
Waltham, Massachusetts 02451
(781) 890-9989

(Name, address, including zip code, and telephone number, including area code, of agent for service)

With copies to:

Megan N. Gates, Esq.
Mintz, Levin, Cohn, Ferris,
Glovsky and Popeo, P.C.
One Financial Center
Boston, MA 02111
Telephone: (617) 542-6000
Fax: (617) 542-2241

Stephen E. Older, Esq.
McGuireWoods LLP
1345 Avenue of the Americas
Seventh Floor
New York, NY 10105-0106
Telephone: (212) 548-2100
Fax: (212) 548-2150

Approximate date of commencement of proposed sale to public: As soon as practicable after this Registration Statement becomes effective.

If any of the securities being registered on this Form are being offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act check the following box:

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. **333-188133**

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See definitions of "large accelerated filer," "accelerated filer" and "smaller reporting company" in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer o

Accelerated filer o

Non-accelerated filer o
(Do not check if a smaller
reporting company)

Smaller reporting company x

CALCULATION OF REGISTRATION FEE

Title of each class of securities to be registered	Proposed maximum aggregate offering price⁽¹⁾	Amount of registration fee
2,000 Units consisting of:		
(i) 2,000 shares of Series B Convertible Preferred Stock, \$0.001 par value	\$ 200,000.00	\$ 23.24
(ii) 198,000 Warrants to purchase up to 198,000 shares of Common Stock, \$0.0001 par value ⁽²⁾⁽⁵⁾	\$ —	\$ —
198,000 shares of Common Stock issuable upon conversion of the Series B Convertible Preferred Stock ⁽³⁾		
(4)(5)(6)	\$ —	\$ —
198,000 shares of Common Stock issuable upon exercise of Warrants to purchase Common Stock ⁽³⁾⁽⁴⁾	\$ 247,500.00	\$ 28.76
Warrants to be issued to the Underwriter ⁽²⁾	\$ —	\$ —
4,950 shares of Common Stock issuable upon exercise of Warrants issued to the Underwriter ⁽³⁾⁽⁵⁾⁽⁷⁾	\$ 6,237.00	\$ 0.72
Total	\$ 453,737.00	\$ 52.72

(1) Estimated solely for the purpose of calculating the amount of the registration fee pursuant to Rule 457(o) of the Securities Act of 1933, as amended (the "Securities Act").

(2) No registration fee required pursuant to Rule 457(g) under the Securities Act.

(3) Pursuant to Rule 416 under the Securities Act, the securities being registered hereunder include such indeterminate number of additional shares of common stock as may be issued after the date hereof as a result of stock splits, stock dividends or similar transactions.

(4) We have calculated the securities included in this registration statement based on each share of Series B Preferred Stock being convertible into 99 shares of Common Stock at a conversion price of \$1.0101 per share of Common Stock, and that each Warrant is exercisable for one share of Common Stock at an exercise price per share of \$1.25.

(5) Pursuant to a shareholder rights agreement, dated as of March 7, 2007, between the Company and American Stock Transfer & Trust Company, as amended, each share of common stock has an attached right to purchase our Series A Junior Cumulative Preferred Stock, which rights are not currently exercisable, on the terms set forth in the rights agreement.

(6) No additional consideration is payable upon conversion of the Series B Convertible Preferred Stock.

(7) We have calculated the securities included in this registration statement based on an exercise price per share of \$1.26.

THIS REGISTRATION STATEMENT SHALL BECOME EFFECTIVE UPON FILING WITH THE COMMISSION IN ACCORDANCE WITH RULE 462(b) UNDER THE SECURITIES ACT OF 1933, AS AMENDED.

**EXPLANATORY NOTE AND
INCORPORATION OF CERTAIN INFORMATION BY REFERENCE**

This Registration Statement on Form S-1 is being filed with respect to the registration of additional securities of NeuroMetrix, Inc., a Delaware corporation, pursuant to Rule 462(b) under the Securities Act of 1933, as amended. This Registration Statement includes the registration statement facing page, this page, the signature pages, an exhibit index, an opinion of counsel regarding the legality of the securities being registered and a related consent and accountant's consent. This Registration Statement relates to the Registrant's Registration Statement on Form S-1 (Registration No. 333-188133), initially filed by the Registrant on April 25, 2013, as amended, and declared effective by the Securities and Exchange Commission on May 26, 2015. The Registrant is filing this Registration Statement for the sole purpose of increasing the proposed maximum aggregate offering price of such offering by \$200,000. Pursuant to Rule 462(b), the contents of the Registration Statement on Form S-1 (Registration No. 333-188133), including the exhibits and the power of attorney thereto, are incorporated by reference into this Registration Statement.

PART II

INFORMATION NOT REQUIRED IN PROSPECTUS

Item 16. Exhibits and Financial Statement Schedules.

All exhibits filed with or incorporated by reference in the Registration Statement on Form S-1 (Registration No. 333-188133) are incorporated by reference into, and shall be deemed a part of, this Registration Statement, and the following additional exhibits are filed herewith:

Exhibit Number	Description of Exhibit
5.1	Opinion of Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C., counsel to the Registrant, with respect to the legality of the securities being registered.
23.1	Consent of PricewaterhouseCoopers LLP, an independent registered public accounting firm.
23.2	Consent of Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C. (included in Exhibit 5.1).
24.1	Power of Attorney (incorporated by reference to the Registration Statement on Form S-1 of the Registrant, Registration No. 333-188133).

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the registrant has duly caused this Registration Statement on Form S-1 to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Waltham, Commonwealth of Massachusetts, on May 26, 2015.

NEUROMETRIX, INC.

By /s/ Shai N. Gozani
Shai N. Gozani, M.D., Ph.D.
President and Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this Registration Statement on Form S-1 has been signed by the following persons in the capacities and on the date indicated.

<u>Signature</u>	<u>Title</u>	<u>Date</u>
By: <u>/s/ Shai N. Gozani</u> Shai N. Gozani, M.D., Ph.D.	Chairman, President and Chief Executive Officer (Principal Executive Officer)	May 26, 2015
By: <u>/s/ Thomas T. Higgins</u> Thomas T. Higgins	Senior Vice President, Chief Financial Officer and Treasurer (Principal Financial Officer and Principal Accounting Officer)	May 26, 2015
By: <u>*</u> David E. Goodman, M.D.	Director	May 26, 2015
By: <u>*</u> Allen J. Hinkle M.D.	Director	May 26, 2015
By: <u>*</u> Nancy E. Katz	Director	May 26, 2015
By: <u>*</u> Timothy R. Surgenor	Director	May 26, 2015
By: <u>*</u> David van Avermaete	Director	May 26, 2015
*By: <u>/s/ Thomas T. Higgins</u> Thomas T. Higgins, Attorney-in-fact		May 26, 2015

EXHIBIT INDEX

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May 26, 2015

NeuroMetrix, Inc.
1000 Winter Street
Waltham, Massachusetts 02451

Ladies and Gentlemen:

We have acted as counsel to NeuroMetrix, Inc., a Delaware corporation (the "Company"), in connection with the preparation and filing with the Securities and Exchange Commission (the "Commission") of (i) a Registration Statement on Form S-1 (Registration No. 333-188133) (the "Initial Registration Statement"), and (ii) a Registration Statement on Form S-1 to be filed pursuant to Rule 462(b) promulgated under the Securities Act of 1933, as amended (the "Securities Act") (the "462(b) Registration Statement," and together with the Initial Registration Statement, the "Registration Statements"). This opinion is furnished to you in connection with the filing of the 462(b) Registration Statement with the Commission under the Securities Act, in which the Company is registering 2,000 units (the "Units") to purchase (i) up to an aggregate of 198,000 shares (the "Preferred Shares") of Series B Convertible Preferred Stock, par value \$0.001 per share (the "Series B Preferred Stock") and (ii) warrants to purchase shares of the Company's Common Stock (the "Offering Warrants"), with such Units having a maximum aggregate offering price of \$200,000. The 462(b) Registration Statement also registers (i) the shares of Common Stock issuable upon conversion of the Series B Preferred Stock (the "Conversion Shares"), (ii) the shares of Common Stock issuable upon exercise of the Offering Warrants, with such shares having a maximum aggregate offering price of \$247,500, (iii) warrants to purchase shares of Common Stock to be issued to the Underwriters (the "Underwriter Warrants" and together with the Offering Warrants, the "Warrants") and (iv) the shares of Common Stock issuable upon exercise of the Underwriter Warrants, with such shares having a maximum aggregate offering price of \$6,237. The Units are being offered and sold pursuant to an Underwriting Agreement to be entered into between the Company and Maxim Group LLC (the "Underwriting Agreement"), which Underwriting Agreement was filed as an exhibit to the Initial Registration Statement. The shares of Common Stock to be issued by the Company upon the exercise of the Warrants are hereinafter collectively referred to as the "Warrant Shares" (together with the Conversion Shares, the "Shares"). The Shares also include share purchase rights (the "Share Purchase Rights") under the Company's Shareholder Rights Agreement dated March 7, 2007, as amended, between the Company and American Stock Transfer & Trust Company, as Rights Agent (the "Shareholder Rights Agreement") that may be issued at a future date in accordance with the terms of the Shareholder Rights Agreement.

In connection with this opinion, we have examined the Company's Restated Certificate of Incorporation, as amended, and Amended and Restated Bylaws, both as currently in effect; the Shareholder Rights Agreement; the minutes of all pertinent meetings of the directors of the Company relating to the Registration Statements, the Underwriting Agreement and the transactions contemplated thereby; such other records of the corporate proceedings of the Company and certificates of the Company's officers as we have deemed relevant; and the Registration Statements and the exhibits thereto.

Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.

BOSTON | LONDON | LOS ANGELES | NEW YORK | SAN DIEGO | SAN FRANCISCO | STAMFORD | WASHINGTON

May 26, 2015

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In our examination, we have assumed the genuineness of all signatures, the legal capacity of natural persons, the authenticity of all documents submitted to us as originals, the conformity to original documents of all documents submitted to us as certified or photostatic copies and the authenticity of the originals of such copies.

Based upon the foregoing, and subject to the limitations set forth below, we are of the opinion that (i) the Units, when issued and delivered by the Company in accordance with the terms and conditions of the Underwriting Agreement, will be duly and validly issued and will represent binding obligations of the Company pursuant to the laws of the State of Delaware, (ii) the Preferred Shares that will be sold as part of the Units have been duly authorized for issuance and, when the Preferred Shares are issued and paid for in accordance with the terms and conditions of the Underwriting Agreement, the Preferred Shares will be duly and validly issued, fully paid and non-assessable; (iii) the Offering Warrants that will be sold as part of the Units, when issued and delivered by the Company in accordance with the terms and conditions of the Underwriting Agreement, will be duly and validly issued, and will represent binding obligations of the Company pursuant to the laws of the State of Delaware and the State of New York; (iv) the Underwriter Warrants, when issued and delivered by the Company, will be duly and validly issued, and will represent binding obligations of the Company pursuant to the laws of the State of Delaware and the State of New York; (v) the Shares, when issued and delivered by the Company upon conversion of the Preferred Shares or exercise of the Warrants (and payment therefor as contemplated by the Warrants), will be duly and validly issued, fully paid and non-assessable; and (vi) upon the issuance of any Conversion Shares or Warrant Shares, the Share Purchase Rights that will attach to and trade with such Conversion Shares and Warrant Shares will be duly and validly issued.

In rendering our opinion regarding the Share Purchase Rights, we have assumed that the Board of Directors of the Company has acted and will act in accordance with its fiduciary duties with respect to the administration of the Shareholder Rights Agreement and the issuance of the Share Purchase Rights thereunder. In connection with the foregoing, our opinion does not address the determination a court of competent jurisdiction may make regarding whether the Board of Directors of the Company would be required to redeem or terminate, or take other action with respect to, the Share Purchase Rights at some future time. Further, our opinion addresses the Shareholder Rights Agreement and the Share Purchase Rights in their entirety and not any particular provision of them, and it is not settled whether the invalidity of any particular provision would invalidate the Share Purchase Rights in their entirety.

Our opinion is limited to the laws of the State of Delaware (including the applicable provisions of the Delaware Constitution and the reported judicial decisions interpreting such laws), the laws of the State of New York (including applicable provisions of the New York Constitution and the reported judicial decisions interpreting those laws) and the United States Federal Laws, and we express no opinion with respect to the laws of any other jurisdiction. No opinion is expressed herein with respect to the qualification of the Shares under the securities or blue sky laws of any state or any foreign jurisdiction.

May 26, 2015

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Please note that we are opining only as to the matters expressly set forth herein, and no opinion should be inferred as to any other matters. This opinion is based upon statutes, rule regulations and judicial decisions existing on the date hereof, and we disclaim any obligation to advise you of any change in any of these sources of law or legal or factual developments after the date hereof which might affect any matters or opinions set forth herein.

We hereby consent to the filing of this opinion with the Commission as an exhibit to the 462(b) Registration Statement in accordance with the requirements of Item 601(b)(5) of Regulation S-K promulgated under the Securities Act and to the use of this Firm's name therein and in the related prospectus under the caption "Legal Matters." In giving such consent, we do not hereby admit that we are in the category of persons whose consent is required under Section 7 of the Securities Act or the rules and regulations of the Commission.

Very truly yours,

/s/ Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.

Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.

CONSENT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

We hereby consent to the incorporation by reference in this Registration Statement on Form S-1 filed pursuant to Rule 462(b) of the Securities Act of 1933, as amended, of our report dated February 25, 2015 relating to the financial statements and financial statement schedule of NeuroMetrix, Inc., which is incorporated by reference from NeuroMetrix Inc.'s Annual report on Form 10-K for the year ended December 31, 2014 in Amendment No. 13 to the Registration Statement on Form S-1 (No. 333-188133). We also consent to the reference to us under the heading "Experts" in Amendment No. 13 to the Registration Statement on Form S-1 (No. 333-188133).

/s/ PricewaterhouseCoopers LLP
Boston, Massachusetts
May 26, 2015
