



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

February 7, 2017

Via E-Mail

Shai N. Gozani, M.D., Ph.D.  
President and Chief Executive Officer  
NeuroMetrix, Inc.  
1000 Winter Street  
Waltham, MA 02451

**Re: NeuroMetrix, Inc.  
Registration Statement on Form S-3  
Filed January 27, 2017  
File No. 333-215792**

Dear Dr. Gozani:

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 Laurie Abbott at (202) 551-8071 with any questions.

Sincerely,

/s/ Laurie Abbott for

Amanda Ravitz  
Assistant Director  
Office of Electronics and Machinery

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