



DIVISION OF
CORPORATION FINANCE

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

August 12, 2019

Chris Thatcher
Chief Executive Officer
Neuronetics, Inc.
3222 Phoenixville Pike
Malvern, Pennsylvania 19355

Re: Neuronetics, Inc.
Registration Statement on Form S-3
Filed August 6, 2019
File No. 333-233047

Dear Mr. Thatcher:

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 Heather Percival at 202-551-3498 with any questions.

Sincerely,

Division of Corporation Finance
Office of Electronics and Machinery

cc: Joshua A. Kaufman, Esq.