Via Facsimile and U.S. Mail Mail Stop 6010

December 18, 2008

John Conron Chief Financial Officer Neuralstem, Inc. 9700 Great Seneca Highway Rockville, MD 20850

Re: Neuralstem, Inc. Form 10-KSB for the Fiscal Year Ended December 31, 2007 Filed March 27, 2008 File Number: 001-33672

Dear Mr. Conron,

We have completed our review of your Form 10-KSB and have no further comments at this time.

Sincerely,

Carlton E. Tartar Accounting Branch Chief