



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

DIVISION OF  
CORPORATION FINANCE

April 4, 2019

Dewan F. H. Chowdhury  
Chief Executive Officer  
Nemauro Medical Inc.  
Advanced Technology Innovation Centre  
Loughborough University Science and Enterprise Parks  
5 Oakwood Drive  
Loughborough, Leicestershire LE11 3QF

**Re: Nemauro Medical, Inc.**  
**Registration Statement on Form S-3**  
**Filed March 27, 2019**  
**File No. 333-230535**

Dear Mr. Chowdhury:

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 Eric Atallah at (202) 551-3663 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Electronics and Machinery

cc: Craig D. Linder, Esq.