

3222 Phoenixville Pike  
Malvern, Pennsylvania 19355

August 13, 2019

VIA EDGAR

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, DC 20549  
Attention: Heather Percival

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

**Acceleration Request**

**Requested Date: August 15, 2019  
Requested Time: 4:00 p.m. Eastern Time**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, the undersigned registrant hereby requests that the Securities and Exchange Commission take appropriate action to cause the above-referenced Registration Statement on Form S-3 (File No. 333-233047) (the "**Registration Statement**") to become effective at 4:00 p.m. Eastern Time on August 15, 2019, or as soon thereafter as is practicable.

Once the Registration Statement has been declared effective, please orally confirm that event with Joshua A. Kaufman of Cooley LLP, counsel to the Registrant, at (212) 479-6495.

*[Signature page follows]*

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Very truly yours,

**NEURONETICS, INC.**

By: /s/ Steve Furlong \_\_\_\_\_

Steve Furlong  
Chief Financial Officer

cc: Chris Thatcher, *Neuronetics, Inc.*  
Divakar Gupta, *Cooley LLP*  
Joshua Kaufman, *Cooley LLP*  
Brandon Fenn, *Cooley LLP*