

August 10, 2022

Stephen Furlong  
SVP, Chief Financial Officer and Treasurer  
Neuronetics, Inc.  
3222 Phoenixville Pike  
Malvern, PA 19355

Re: Neuronetics, Inc.  
Registration

Statement on Form S-3

Filed August 5,

2022

File No. 333-266617

Dear Mr. Furlong:

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 Dorrie

Yale at 202-551-8776 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Scott Lesmes