



DIVISION OF  
CORPORATION FINANCE

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

March 18, 2026

Steven E. Pfanstiel  
EVP, Chief Financial Officer and Treasurer  
Neuronetics, Inc.  
3222 Phoenixville Pike  
Malvern, PA 19355

**Re: Neuronetics, Inc.**  
**Registration Statement on Form S-3**  
**Filed March 17, 2026**  
**File No. 333-294382**

Dear Steven E. Pfanstiel:

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 Margaret Sawicki at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and Services

cc: Brian Short, Esq.