



DIVISION OF
CORPORATION FINANCE

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

December 20, 2024

Brian Carrico
Chief Executive Officer
Neuraxis, INC
11611 N. Meridian Street, Suite 330
Carmel, IN 46032

Re: Neuraxis, INC
Registration Statement on Form S-3
Filed December 13, 2024
File No. 333-283798

Dear Brian Carrico:

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 Nicholas O'Leary at 202-551-4451 with any questions.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services

cc: Steven Lipstein, Esq.