

June 1, 2020

Brian S. Posner  
Chief Financial Officer  
electroCore, Inc.  
150 Allen Road  
Suite 201  
Basking Ridge, New Jersey 07920

Re: electroCore, Inc.  
Registration

Statement on Form S-3

File No. 333-238721  
Filed May 27, 2020

Dear Mr. Posner:

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.

Lindsay at (202) 551-7237 with any questions.

Please contact Courtney

Sincerely,

Division of Corporation Finance  
Office of Life Sciences