

July 18, 2024

***Via EDGAR and E-mail***

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, DC 20549-4720

**Re:           electroCore, Inc.  
              Registration Statement on Form S-1  
              File No. 333-280742**

**Acceleration Request  
Requested Date: July 22, 2024  
Requested Time: 9:00 A.M. Eastern Time**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, electroCore, Inc. (the "Company") hereby requests that the above-referenced Registration Statement on Form S-1 (Registration No. 333-280742) (the "Registration Statement") be declared effective at the "Requested Date" and "Requested Time" set forth above or at such later time as the Company or its counsel may orally request via telephone call to the staff of the Division of Corporation Finance of the Securities and Exchange Commission. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Dentons US LLP, by calling Ira L. Kotel at (212) 398-5787.

\* \* \* \*

Sincerely,

electroCore, Inc.

/s/ Brian M. Posner  
Brian M. Posner

Cc:           Ira L. Kotel, Dentons US LLP  
              Cameron Low, Dentons US LLP