
**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION**
Washington, D.C. 20549

FORM S-1
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

electroCore, Inc.

(Exact name of Registrant as specified in its charter)

Delaware
(State or other jurisdiction of
incorporation or organization)

3845
(Primary Standard Industrial
Classification Code Number)

20-345-4976
(I.R.S. Employer
Identification No.)

150 Allen Road, Suite 201
Basking Ridge, New Jersey 07920
(973) 290-0097

(Address, including zip code, and telephone number, including area code, of Registrant's principal executive offices)

Francis R. Amato
Chief Executive Officer
electroCore, Inc.
150 Allen Road, Suite 201
Basking Ridge, New Jersey 07920
(973) 290-0097

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Please send copies of all communications to:

John L. Cleary, II, Esq.
Ira L. Kotel, Esq.
Dentons US LLP
1221 Avenue of the Americas
New York, New York 10020
(212) 768-6700

Peter N. Handrinos, Esq.
Nathan Ajiashvili, Esq.
Latham & Watkins LLP
200 Clarendon Street
Boston, Massachusetts 02116
(617) 948-6000

Approximate date of commencement of proposed sale to the public: As soon as practicable after the effective date of this Registration Statement.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. 333-225084

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of "large accelerated filer," "accelerated filer," and "smaller reporting company" in Rule 12b-2 of the Securities Exchange Act. (Check

one):

Large accelerated filer

Accelerated filer

Non-accelerated filer (Do not check if a smaller reporting company)

Smaller reporting company

Emerging Growth company

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided to Section 7(a)(2)(B) of the Securities Act.

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Amount to be Registered(1)	Proposed Maximum Offering Price Per Share	Proposed Maximum Aggregate Offering Price	Amount of Registration Fee(2)
Common Stock, \$0.001 par value per share	664,446	\$15.00	\$9,966,690.00	\$1,240.86

- (1) Represents only the additional number of shares being registered, including 86,667 additional shares that the underwriters have the option to purchase. Does not include the securities that the Registrant previously registered on the Registration Statement on Form S-1, as amended (File No. 333-225084).
- (2) The registration fee is calculated in accordance with Rule 457(a) under the Securities Act of 1933, as amended, or the Securities Act, based on the proposed maximum aggregate offering price. The Registrant previously registered securities with an aggregate offering price not to exceed \$79,733,312.00 on a Registration Statement on Form S-1, as amended (File No. 333-225084), which was declared effective by the Securities and Exchange Commission on June 21, 2018. In accordance with Rule 462(b) under the Securities Act, an additional amount of securities having a proposed maximum aggregate offering price of \$9,966,690.00 is hereby registered, which includes the additional shares that the underwriters have the option to purchase to cover over-allotments, if any.

This Registration Statement shall become effective upon filing in accordance with Rule 462(b) under the Securities Act.

EXPLANATORY NOTE AND INCORPORATION OF CERTAIN INFORMATION BY REFERENCE

Pursuant to Rule 462(b) under the Securities Act of 1933, as amended ("*Securities Act*"), electroCore, Inc. ("*Registrant*") is filing this Registration Statement on Form S-1 (this "*Registration Statement*") with the Securities and Exchange Commission ("*Commission*"). This Registration Statement relates to the public offering of securities contemplated by the Registration Statement on Form S-1, as amended (File No. 333-225084) (the "*Prior Registration Statement*"), which the Registrant originally filed with the Commission on May 21, 2018, and which the Commission declared effective on June 21, 2018.

The Registrant is filing this Registration Statement for the sole purpose of increasing the aggregate number of shares of Common Stock by 664,446 shares, 86,667 of which are subject to purchase upon the exercise of the underwriters' option to purchase additional shares of the Registrant's Common Stock. The additional shares that are being registered for sale are in an amount and at a price that together represent no more than 20% of the maximum aggregate offering price set forth in the Calculation of Registration Fee table contained in the Prior Registration Statement. The information set forth in the Prior Registration Statement and all exhibits to the Prior Registration Statement are incorporated by reference into this Registration Statement.

The required opinions and consents are listed on the Exhibit Index attached hereto and filed herewith.

EXHIBIT INDEX

<u>Exhibit Number</u>	<u>Description</u>
5.1	<u>Opinion of Dentons US LLP.</u>
23.1	<u>Consent of Dentons US LLP (included in Exhibit 5.1).</u>
23.2	<u>Consent of KPMG LLP, independent registered public accounting firm.</u>
24.1	<u>Power of Attorney (incorporated by reference to Exhibit 24.1 to the Registration Statement on Form S-1 (Registration No. 333-225084)).</u>

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, the Registrant has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in the City of Basking Ridge, State of New Jersey, on this 21st day of June 2018.

ELECTROCORE, INC.

By: /s/ Francis R. Amato
Francis R. Amato
Chief Executive Officer

Pursuant to the requirements of the Securities Act of 1933, this registration statement has been signed by the following persons in the capacities and on the dates indicated.

<u>Name</u>	<u>Title</u>	<u>Date</u>
<u>/s/ Francis R. Amato</u> Francis R. Amato	Chief Executive Officer and Director <i>(Principal Executive Officer)</i>	June 21, 2018
<u>/s/ Glenn S. Vraniak</u> Glenn S. Vraniak	Chief Financial Officer <i>(Principal Financial and Accounting Officer)</i>	June 21, 2018
<u>/s/ Carrie S. Cox</u> Carrie S. Cox	Chairman of the Board	June 21, 2018
<u>/s/ Michael G. Atieh</u> Michael G. Atieh	Director	June 21, 2018
<u>*</u> Joseph P. Errico	Director	June 21, 2018
<u>*</u> Nicholas Colucci	Director	June 21, 2018
<u>*</u> Thomas J. Errico, M.D.	Director	June 21, 2018
<u>*</u> Trevor J. Moody	Director	June 21, 2018
<u>/s/ Stephen L. Ondra, M.D.</u> Stephen L. Ondra, M.D.	Director	June 21, 2018

*

James L.L. Tullis

Director

June 21, 2018

* Pursuant to Power of Attorney

*By: /s/ Glenn S. Vraniak

Glenn S. Vraniak

大成 DENTONS

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June 21, 2018

electroCore, Inc.
150 Allen Road, Suite 201
Basking Ridge, New Jersey 07920

Re: Registration Statement on Form S-1

Ladies and Gentlemen:

We are acting as counsel to electroCore, Inc., a Delaware corporation (the "Company"), which was formed upon the statutory conversion of ElectroCore, LLC ("ElectroCore LLC") from a Delaware limited liability company into a Delaware corporation (the "Conversion"), in connection with the preparation and filing with the Securities and Exchange Commission (the "Commission") under the Securities Act of 1933, as amended (the "Securities Act"), of a registration statement (the "Registration Statement") on Form S-1 pursuant to Rule 462(b) of the Securities Act, relating to the sale by the Company of up to 664,446 shares of common stock, par value \$0.001 per share (including 86,667 shares being offered pursuant to the exercise of the underwriters' option to purchase additional shares of common stock) (the "Shares"). The Registration Statement incorporates by reference the registration statement on Form S-1 (File No. 333-225084), which was declared effective on June 21, 2018 (the "Prior Registration Statement"), including the prospectus which forms part of the Prior Registration Statement.

As such counsel, we have participated in the preparation of the Registration Statement and have examined originals or copies of such documents, corporate records and other instruments as we have deemed relevant and have made such examination of law as we have deemed necessary to express the opinion contained herein. As to matters of fact relevant to this opinion, we have relied upon, and assumed without independent verification, the accuracy of certificates of public officials and officers of the Company. We have assumed the genuineness of all signatures, the legal capacity of natural persons, the authenticity of documents submitted to us as originals, the conformity to the original documents of all documents submitted to us as certified, facsimile or photostatic copies, and the authenticity of the originals of such copies.

Based upon the foregoing, and subject to the limitations, qualifications, exceptions and assumptions expressed herein, we are of the opinion, assuming no change in the applicable law or pertinent facts, that, when the Shares shall have been duly registered on the books of the transfer agent and registrar therefor in the name or on behalf of the purchasers and have been issued by the Company against payment therefor in the circumstances contemplated by the form of underwriting agreement most recently filed as an exhibit to the prior Registration Statement, the issuance and sale of the Shares will have been duly authorized by all necessary corporate action of the Company, and the Shares will be validly issued, fully paid and nonassessable.

This opinion is limited in all respects to the General Corporation Law of the State of Delaware and to the Delaware Limited Liability Company Act, and we express no opinion as to the laws, statutes, rules or regulations of any other jurisdiction. The references and limitations to the DGCL and the "Delaware Limited Liability Company Act" include all applicable Delaware statutory provisions of law and reported judicial decisions interpreting these laws.

We consent to the filing of this opinion letter as Exhibit 5.1 to the Registration Statement. We do not, by giving such consents, admit that we are within the category of persons whose consent is required under Section 7 of the Securities Act, or the rules and regulations of the Commission.

Very truly yours,

/S/ DENTONS US LLP

Consent of Independent Registered Public Accounting Firm

The Board of Directors
electroCore, Inc., Subsidiaries and Affiliate

We consent to the incorporation by reference in this Registration Statement on Form S-1 filed pursuant to Rule 462(b) of the Securities Act of 1933, as amended, of our report dated March 30, 2018, relating to the financial statements of Electrocore LLC appearing in the Prospectus, which is part of Registration Statement No. 333-225084 on Form S-1, as amended and to the reference to our firm under the heading “Experts” in such Prospectus.

/s/ KPMG LLP

Short Hills, New Jersey
June 21, 2018