

August 29, 2023

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. 333-274199**

**Acceleration Request
Requested Date: August 31, 2023
Requested Time: 5:00 P.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. 333-274199) (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 Kotel at (212) 398-5787.

* * * *

Sincerely,

electroCore, Inc.

/s/ Dan Goldberger

Dan Goldberger

cc: Brian Posner, Chief Financial Officer, electroCore, Inc.
 Ira L. Kotel, Dentons US LLP
 Cameron Low, Dentons US LLP