



DIVISION OF  
CORPORATION FINANCE

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

May 13, 2020

Christopher Sullivan  
Interim Chief Financial Officer  
Cerecor Inc.  
540 Gaither Road, Suite 400  
Rockville, Maryland 20850

**Re: Cerecor Inc.**  
**Registration Statement on Form S-3**  
**Filed May 12, 2020**  
**File No. 333-238197**

Dear Mr. Sullivan:

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 Tim Buchmiller at (202) 551-3635 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Donald R. Reynolds, Esq.