

March 19, 2020

David Fischel  
Chief Executive Officer  
Stereotaxis, Inc.  
4320 Forest Park Avenue, Suite 100  
St. Louis, MO 63108

Re: Stereotaxis, Inc.  
Registration Statement on Form S-3  
Filed March 16, 2020  
File No. 333-237194

Dear Mr. Fischel:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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 Paul Fischer at 202-551-3415 with any questions.

Sincerely,

Division of

Office of Life

Corporation Finance

Sciences

cc: Robert Endicott, Esq.