



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

February 10, 2017

Via E-mail

Anish Bhatnagar, M.D.  
Chief Executive Officer  
Capnia, Inc.  
1235 Radio Road, Suite 110  
Redwood City, California 94065

**Re: Capnia, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed January 5, 2017**  
**File No. 001-36593**

Dear Dr. Bhatnagar:

We have completed our review of your filing. 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.

Sincerely,

/s/ Russell Mancuso

Russell Mancuso  
Branch Chief  
Office of Electronics and Machinery

cc: Elton Satusky  
Wilson Sonsini Goodrich & Rosati