

August 12, 2014

VIA EDGAR

Division of Corporation Finance
U.S. Securities and Exchange Commission
100 F. Street, N.E.
Washington, DC 20549-1004

Attention: Amanda Ravitz
Daniel Morris
Jeanne Bennett
Brian Cascio

Re: Capnia, Inc.
Registration Statement on Form S-1 (File No. 333-196635)
Withdrawal of Acceleration Request

Ladies and Gentlemen:

Capnia, Inc. (the “**Company**”) hereby respectfully requests withdrawal of its acceleration request filed on August 8, 2014 relating to its Registration Statement on Form S-1 (File No. 333-196635) (the “**Registration Statement**”). The Company is no longer requesting that such Registration Statement be declared effective at this time and we hereby formally withdraw our request for acceleration of the effective date.

If you have any questions regarding the foregoing, please contact our counsel, Elton Satusky of Wilson Sonsini Goodrich and Rosati, Professional Corporation, at (650) 565-6588.

Sincerely,

CAPNIA, INC.

By: /s/ Anish Bhatnagar

Name: Anish Bhatnagar

Title: Chief Executive Officer

August 12, 2014

Securities and Exchange Commission
100 F. Street, NE
Washington, D.C. 20549

**Re: Capnia, Inc.
Registration Statement on Form S-1
Withdrawal of Acceleration Request - Registration Statement on
Form S-1 (File No. 333-196635)**

VIA EDGAR

Ladies and Gentlemen:

Reference is made to our letter, filed as correspondence via EDGAR on August 8, 2014, in which we, as representative of the several underwriters of Capnia, Inc.'s proposed public offering, joined Capnia, Inc.'s request for acceleration of the effective date of the above-referenced Registration Statement for Tuesday, August 12, 2014, at 4:00 p.m. Eastern Time. Capnia, Inc. is no longer requesting that such Registration Statement be declared effective at this time and we hereby formally withdraw our request for acceleration of the effective date.

[Signature Page Follows]

MAXIM GROUP LLC

As representative of the several underwriters

By /s/ Clifford A. Teller

Name: Clifford A. Teller

Its: Executive Managing Director
Head of Investment Banking