

NeuroMetrix, Inc.
Form SC 13D/A
October 08, 2008

**UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549**

OMB APPROVAL
OMB Number: 3235-0145
Expires: February 28, 2009
Estimated average burden
hours per response. . 14.5

SCHEDULE 13D

Estimated average burden hours per response. . 14.5

**Under the Securities Exchange Act of 1934
(Amendment No. 2)***

NeuroMetrix, Inc.

(Name of Issuer)

Par Value \$0.0001

(Title of Class of Securities)

641255104

(CUSIP Number)

Andre Danesh; Allied Financial Corp.

P.O. Box 1271, Brookline, MA. 02446, 617-734-7771

(Name, Address and Telephone Number of Person
Authorized to Receive Notices and Communications)

Oct 8, 2008

(Date of Event Which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of §§240.13d-1(e), 240.13d-1(f) or 240.13d-1(g), check the following box. o

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Note: Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See Rule 13d-7 for other parties to whom copies are to be sent.

* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

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CUSIP No. 641255104

1. Names of Reporting Persons
Andre Danesh
2. Check the Appropriate Box if a Member of a Group (See Instructions)
(a) x
(b) o
3. SEC Use Only
4. Source of Funds (See Instructions)
PF
5. Check if Disclosure of Legal Proceedings Is Required Pursuant to Items 2(d) or 2(e) o
6. Citizenship or Place of Organization
American
7. Sole Voting Power
200000
8. Shared Voting Power
1,190,557
9. Sole Dispositive Power
1,390,557
10. Shared Dispositive Power
1,190,557
11. Aggregate Amount Beneficially Owned by Each Reporting Person
1,390,557
12. Check if the Aggregate Amount in Row (11) Excludes Certain Shares (See Instructions) o
13. Percent of Class Represented by Amount in Row (11)
10.09%
14. Type of Reporting Person (See Instructions)

Number of
Shares
Beneficially
Owned by
Each
Reporting
Person With

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CUSIP No. 641255104

1. Names of Reporting Persons. I.R.S. Identification Nos. of above persons (entities only)
Andre Danesh 1997 IRREV Trust
2. Check the Appropriate Box if a Member of a Group (See Instructions)
(a) x
(b) o
3. SEC Use Only
4. Source of Funds (See Instructions)
PF
5. Check if Disclosure of Legal Proceedings Is Required Pursuant to Items 2(d) or 2(e) o
6. Citizenship or Place of Organization
Massachusetts
- | | | |
|---|-----|-----------------------------------|
| Number of
Shares
Beneficially
Owned by
Each
Reporting
Person With | 7. | Sole Voting Power
150,000 |
| | 8. | Shared Voting Power |
| | 9. | Sole Dispositive Power
150,000 |
| | 10. | Shared Dispositive Power |
11. Aggregate Amount Beneficially Owned by Each Reporting Person
150,000
12. Check if the Aggregate Amount in Row (11) Excludes Certain Shares (See Instructions) o
13. Percent of Class Represented by Amount in Row (11)
1.09
14. Type of Reporting Person (See Instructions)

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CUSIP No. 641255104

1. Names of Reporting Persons I.R.S. Identification Nos. of above persons (entities only)
E & S Investments
2. Check the Appropriate Box if a Member of a Group (See Instructions)
(a) x
(b) o
3. SEC Use Only
4. Source of Funds (See Instructions)
PF
5. Check if Disclosure of Legal Proceedings Is Required Pursuant to Items 2(d) or 2(e) o
6. Citizenship or Place of Organization
Massachusetts
7. Sole Voting Power
1,040,557
8. Shared Voting Power
9. Sole Dispositive Power
1,040,557
10. Shared Dispositive Power
11. Aggregate Amount Beneficially Owned by Each Reporting Person
1,040,557
12. Check if the Aggregate Amount in Row (11) Excludes Certain Shares (See Instructions) o
13. Percent of Class Represented by Amount in Row (11)
7.55%
14. Type of Reporting Person (See Instructions)

Number of
Shares
Beneficially
Owned by
Each
Reporting
Person With

Item 1. Security and Issuer

This Schedule 13D is filed with respect to NeuroMetrix, Inc. (the Issuer), which has its principal executive offices at 62 Fourth Ave., Waltham, MA 02451 and this filing relates to its common stock, with par value of 0.0001 (the Common Stock), which is listed for trading on NASDAQ Stock Market LLC

Item 2. Identity and Background

This Schedule 13D is filed by a group of persons (the Group) listed below:

Andre Danesh, Mr. Danesh's business address is c/o/ Allied Financial., P.O. Box 1271, Brookline, MA02446. Mr. Danesh's principal occupation is as an investor and he is President of Allied Financial Corp. which has its principal address as set forth above. Mr. Danesh is an American citizen.

Andre Danesh 1997 IRRV is an Irrevocable Trust (A.D. Trust) established under Massachusetts law and has the same principal address as Andre Danesh. Erik Danesh and Sonya Danesh Wilder are the sole beneficiaries of A.D. Trust and both reside in Brookline, MA.

E & S Investments (E & S). E & S is an investment partnership of which Erik Danesh and Sonya Danesh Wilder are the sole partners and of which Andre Danesh, identified above, is General Manager. Erik Danesh and Sonya Danesh Wilder, Andre Danesh's children both reside in Brookline, MA 02467.

During the past five years no identified person or entity (i) has been convicted in a criminal proceeding (excluding traffic violations or similar misdemeanors); or (ii) was a party to a civil proceeding of a judicial or administrative body of competent jurisdiction and as a result of such proceeding was or is subject to a judgment, decree or final order enjoining future violations of, or prohibiting or mandating activities subject to, federal or state securities laws of finding any violation with respect to such laws.

Item 3. Source and Amount of Funds or Other Consideration

The amount of funds used in making purchases of the Issuer's securities is set forth in Item 5 under Transactions. All purchases were open market transactions. The source of all funds used were personal funds of the Group members. Certain members of the Group from time to time do borrow from certain commercial banks making loans in the ordinary course.

Item 4. Purpose of Transaction

The securities acquired have been acquired for investment. While the Group members have no present plan to do so, Group members may from time to time purchase or sell securities of the Issuer either in private transactions or open market transactions either alone or together with others, and such purchases or sales may be substantial amounts. Group members may buy between 7 to 10 per cent of common stock. Also, Group members reserve the right to conduct a tender offer at any future date, although no plan to do so has been formulated as of this date. Except as set forth above, the Group members do not have any plans or proposals which relate to or would result in any of the transactions set forth in Item 4 of Schedule 13D.

Item 5. Interest in Securities of the Issuer

The Group Members' ownership of the Issuer's Common Stock is as follows:

Actual Ownership	Common Stock
Andre Danesh	200,000
A.D. Trust	150,000
E & S	1,040,557

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	Beneficial Ownership (1)		Shared	Total	% (1)
	Sole	% (1)			
Andre Danesh	200,000(2)	1.45	672,467(3)	872,467	6.334
A.D. Trust	150,000	1.09		150,000	1.09
E & S	1,040,557	7.55		1,040,557	7.55

As reported in Report on Form 10-0 for the quarter ending June 30,2008, 13,773,855 shares assumed to be outstanding.

Mr. Danesh may be regarded as having share voting and investment power over the A.D. Trust

Mr. Danesh may be regarded as having shared voting and investment power over E & S s shares.

The following is a list of all transactions in securities of the Issuer by Group members in the sixty (60) days preceding the date of the event which requires this filing. All transactions were made on the NASDAQ Stock Market LLC or in the third market through registered broker-dealers.

Date	Person	Transactions	— Transactions Amount	Price
	E&S	Purch-CS	518,090	\$ 452,492

(1) These purchases were made over the period of 9/22/2008 to Oct 8, 2008 which will amount to 3.03% of shares of outstanding as of 6/30/08

Item 6. Contracts, Arrangements, Understandings or Relationships with Respect to Securities of the Issuer
None

Item 7. Material to be Filed as Exhibits
1. Joint Filing Agreement

Signature

After reasonable inquiry and to the best of my knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

OCT 8, 2008

/s/ Andre Danesh

ANDRE DANESH

ANDRE DANESH 1997 IRRV TRUST

/s/ Andre Danesh

Andre Danesh General Manager

E & S INVESTMENTS

/s/ Andre Danesh

Andre Danesh General Manager

ATTENTION

Intentional misstatements or omissions of fact constitute Federal Criminal Violations (See 18 U.S.C. 1001).