

September 10, 2021

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F. Street, NE  
Washington, D.C. 20549  
Attention: Michael Davis

**Re: Heliuss Medical Technologies, Inc.  
Registration Statement on Form S-1  
File No. 333-259334  
Acceleration Request**

**Requested Date: September 14, 2021  
Requested Time: 4:30 P.M. Eastern Time**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Heliuss Medical Technologies, Inc. (the "**Company**") hereby respectfully requests that the above-referenced Registration Statement on Form S-1 (File No. 333-259334) (the "**Registration Statement**") be declared effective at the "Requested Date" and "Requested Time" set forth above, or as soon as practicable thereafter, or at such later time as the Company or its counsel may orally request via telephone call to the staff of the Division of Corporation Finance of the Securities and Exchange Commission. The Company hereby authorizes each of Meredith Ervine and Emily Johns of Honigman LLP, counsel to the Company, to make such request on its behalf.

Please confirm the effectiveness of the Registration Statement with Meredith Ervine of Honigman LLP by telephone at (616) 649-1942 or Emily Johns of Honigman LLP by telephone at (616) 649-1908.

*[Signature page follows]*

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Sincerely,

HELIUS MEDICAL TECHNOLOGIES, INC.

/s/ Dane C. Andreeff

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Dane C. Andreeff  
President and Chief Executive Officer

cc: Meredith Ervine, Honigman LLP  
Emily Johns, Honigman LLP