

September 22, 2020

Dane C. Andreeff  
Interim President and Chief Executive Officer  
Helius Medical Technologies, Inc.  
642 Newtown Yardley Road, Suite 100  
Newtown, PA 18940

Technologies, Inc.  
Statement on Form S-1  
2020

Re: Helius Medical  
Registration  
Filed September 15,  
File No. 333-248824

Dear Mr. Andreeff:

This is to advise you that we have not reviewed and will not review your registration statement.

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 Deanna Virginio at 202-551-4530 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc:

Meredith Ervine, Esq.