



January 4, 2017

Via EDGAR

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Mail Stop 4546  
Washington, D.C. 20549

Attn: Tim Buchmiller  
Amanda Ravitz

Re: **Helius Medical Technologies, Inc.**  
**Registration Statement on Form S-3**  
**File No. 333-215286**

**Acceleration Request**

**Requested Date:**

**Friday, January 6, 2017**

**Requested Time:**

**4:30 P.M. Eastern Standard Time**

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, the undersigned registrant (the "**Registrant**") hereby requests that the Securities and Exchange Commission (the "**Commission**") take appropriate action to cause the above-referenced Registration Statement on Form S-3 (File No. 333-215286) (the "**Registration Statement**") to become effective on Friday, January 6, 2017, at 4:30 p.m. Eastern Standard Time, or as soon thereafter as is practicable, or at such later time as the Registrant may orally request via telephone call to the staff (the "**Staff**").

Once the Registration Statement has been declared effective, please orally confirm that event with Darren DeStefano of Cooley LLP, counsel to the Registrant, at (703) 456-8034, or in his absence, William DuVal at (703) 456-8663.

*[Signature page follows]*

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Very truly yours,

Helius Medical Technologies, Inc.

By: /s/ Joyce LaViscount

Joyce LaViscount

*Chief Financial Officer*

cc: Philippe Deschamps, Helius Medical Technologies, Inc.  
Darren DeStefano, Cooley LLP