

Helius Medical Technologies, Inc.
642 Newtown Yardley Road, Suite 100
Newtown, PA 18940

February 4, 2020

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attn: Chris Edwards

RE: Helius Medical Technologies, Inc.
Registration Statement on Form S-3
File No. 333-236101

Acceleration Request

Requested Date: February 6, 2020
Requested Time: 4:00 P.M. Eastern 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 take appropriate action to cause the above-referenced Registration Statement on Form S-3 (the “**Registration Statement**”) to become effective on February 6, 2020, at 4:00 p.m., Eastern Time, or as soon thereafter as is practicable.

Once the Registration Statement has been declared effective, please orally confirm that event with Owen Williams, counsel to the Registrant, at (202) 842-7843.

Very truly yours,

Helius Medical Technologies, Inc.

/s/ Joyce LaViscount

Joyce LaViscount
Chief Financial Officer and Chief Operating Officer

cc: Philippe Deschamps, President and Chief Executive Officer
Darren K. DeStefano, Cooley LLP
Jeffrey Libson, Cooley LLP