

Helius Medical Technologies, Inc.  
41 University Drive, Suite 400  
Newtown, PA 18940

May 7, 2015

**Via EDGAR Transmission**

Amanda Ravitz  
Assistant Director  
Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, N.E.  
Washington, DC 20549

**Re: Helius Medical Technologies, Inc.  
Registration Statement on Form 10-12G  
Initially Filed April 15, 2015  
File No. 000-55364**

Dear Ms. Ravitz:

We hereby request that the staff of the Securities and Exchange Commission (the "Commission") accelerate the effective date of the above-referenced Registration Statement on Form 10-12G to 12:00pm Eastern Time on May 14, 2015, or as soon as practicable thereafter. We hereby acknowledge that:

- the Company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the Company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Sincerely,

/s/ Philippe Deschamps  
Philippe Deschamps  
Chief Executive Officer

---