

April 23, 2024

Dane C. Andreeff
Chief Executive Officer
Helius Medical Technologies, Inc.
642 Newtown Yardley Road, Suite 100
Newtown, Pennsylvania 18940

Technologies, Inc.

Statement on Form S-1
2024

Re: Helius Medical

Registration

Filed April 15,

File No. 333-278698

Dear Dane C. 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.

Richie at 202-551-7857 with any questions.

Please contact Benjamin

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services

cc:

Emily Johns