



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

March 7, 2025

Stephen Lemieux  
Chief Financial Officer  
Edesa Biotech, Inc.  
100 Spy Court  
Markham, Ontario, Canada L3R 5H6

**Re: Edesa Biotech, Inc.**  
**Registration Statement on Form S-3**  
**Filed March 4, 2025**  
**File No. 333-285539**

Dear Stephen Lemieux:

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 Joshua Gorsky at 202-551-7836 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Tracy Buffer