



DIVISION OF  
CORPORATION FINANCE

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

February 5, 2025

Dane C. Andreeff  
President, Chief Executive Officer and Director  
HELIUS MEDICAL TECHNOLOGIES, INC.  
642 Newtown Yardley Road, Suite 100  
Newtown, Pennsylvania 18940

**Re: HELIUS MEDICAL TECHNOLOGIES, INC.**  
**Registration Statement on Form S-3**  
**Filed January 31, 2025**  
**File No. 333-284633**

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.

Please contact Margaret Sawicki at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Emily Johns, Esq.