



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

DIVISION OF  
CORPORATION FINANCE

October 2, 2019

Joseph Zirkman  
Senior Vice President and General Counsel  
DIRTT Environmental Solutions Ltd.  
7303 30th Street S.E.  
Calgary, Alberta, Canada T2C 1N6

**Re: DIRTT Environmental Solutions Ltd.**  
**Registration Statement on Form 10**  
**Filed September 20, 2019**  
**File No. 1-39061**

Dear Mr. Zirkman:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Technology