



DIVISION OF
CORPORATION FINANCE

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

October 6, 2022

Tyson Murdock
Executive Vice President and Chief Financial Officer
HealthEquity, Inc
15 West Scenic Pointe Drive Suite 100
Draper, Utah 84020

Re: HealthEquity, Inc
Form 10-K for the Fiscal Year Ended January 31, 2022
Filed March 31, 2022
Form 10-Q for the Interim Period Ending April 30, 2022
Filed June 8, 2022
File No. 001-36568

Dear Tyson Murdock:

We have completed our review of your filings. 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 Trade & Services