



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

May 21, 2018

Via E-mail

John L. Erb  
Chief Executive Officer  
CHF Solutions, Inc.  
12988 Valley View Road  
Eden Prairie, MN 55344

**Re: CHF Solutions, Inc.  
Registration Statement on Form S-3  
Filed May 11, 2018  
File No. 333-224881**

Dear Mr. Erb:

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 Caleb French at (202) 551-6947 with any questions.

Sincerely,

/s/ Caleb French for

Amanda Ravitz  
Assistant Director  
Office of Electronics and Machinery

cc: Phillip D. Torrence, Esq.  
Honigman Miller Schwartz and Cohn LLP