

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

DIVISION OF CORPORATION FINANCE

June 4, 2020

Thomas P. Lynch Chief Legal and Compliance Officer CHF Solutions, Inc. 12988 Valley View Road Eden Prairie, Minnesota 55344

> Re: CHF Solutions, Inc. Registration Statement on Form S-1 Filed May 29, 2020 File No. 333-238811

Dear Mr. Lynch:

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 Jason L. Drory at 202-551-8342 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Phillip D. Torrence