



DIVISION OF
CORPORATION FINANCE

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

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