



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3030

November 1, 2016

Via E-mail

Joyce LaViscount  
Chief Financial Officer  
Helius Medical Technologies, Inc.  
41 University Drive, Suite 400  
Newtown, Pennsylvania 18940

**Re: Helius Medical Technologies, Inc.  
Form 10-K for the Fiscal Year Ended March 31, 2016  
Filed June 28, 2016  
File No. 000-55364**

Dear Ms. LaViscount:

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,

/s/ Brian Cascio

Brian Cascio  
Accounting Branch Chief  
Office of Electronics and Machinery