

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
December 3, 2015**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES EXCHANGE ACT OF 1934**

**Helius Medical Technologies, Inc.**

**File No. 0-55364 - CF#33042**

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Helius Medical Technologies, Inc. submitted an application under Rule 24b-2 requesting confidential treatment for information it excluded from the Exhibits to a Form 8-K filed on October 16, 2015.

Based on representations by Helius Medical Technologies, Inc. that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibit(s) will not be released to the public for the time period(s) specified:

Exhibit 2.1                      through October 16, 2025

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Brent J. Fields  
Secretary