



DIVISION OF
CORPORATION FINANCE

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

August 17, 2022

Luke Faulstick
Chief Executive Officer
Salona Global Medical Device Corp
2800 Park Place
666 Burrard Street
Vancouver, British Columbia
V6C 2Z7

Re: Salona Global Medical Device Corporation
Registration Statement on Form S-1
Filed August 12, 2022
File No. 333-266806

Dear Mr. Faulstick:

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 Ada D. Sarmento at 202-551-3798 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Charles J. Rennert, Esq.