

August 15, 2022

David Roman
Chief Executive Officer
Acutus Medical, Inc.
2210 Faraday Ave., Suite 100
Carlsbad, CA 92008

Inc.

Statement on Form S-3

2022

Re: Acutus Medical,

Registration

Filed August 11,

File No. 333-266804

Dear Mr. Roman:

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 Dorrie Yale at 202-551-8776 with any questions.

Please contact Dorrie

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Tom Sohn