

December 16, 2022

David Roman
President and Chief Executive Officer
Acutus Medical, Inc.
2210 Faraday Avenue, Suite 100
Carlsbad, California 92008

Inc.

Statement on Form S-3

2022

Re: Acutus Medical,
Registration
Filed December 9,
File No. 333-268730

Dear David 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.

Adams at (202) 551-6902 with any questions.

Please contact Abby

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services

cc:

Alan Denenberg, Esq.