

June 2, 2021

Vince Burgess  
President, Chief Executive Officer and Director  
Acutus Medical, Inc.  
2210 Faraday Ave., Suite 100  
Carlsbad, CA 92008

Inc.

Statement on Form S-1

Re: Acutus Medical,

Draft Registration

Filed May 27, 2021

File No. 377-04934

Dear Mr. Burgess:

This is to advise you  
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no  
later than 48 hours prior  
to the requested effective date and time. 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 Margaret  
Schwartz at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Alan Denenberg, Esq.