

July 12, 2021

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, DC 20549  
Attention: Margaret Schwartz

**Re: Acutus Medical, Inc.**  
**Registration Statement on Form S-1**

Ladies and Gentlemen:

Pursuant to Rule 460 of the General Rules and Regulations under the Securities Act of 1933, as amended (the “**Securities Act**”), we wish to advise that as of the time of this filing, the underwriters have not yet made any distribution of the Preliminary Prospectus of Acutus Medical, Inc. (the “**Registrant**”) dated July 12, 2021. However, the underwriters are taking steps to see that all underwriters, brokers or dealers participating in the public offering of shares of the Registrant’s common stock pursuant to the above-captioned Registration Statement, as amended (the “**Registration Statement**”), are promptly furnished with sufficient copies of the preliminary and final prospectus to enable them to comply with the prospectus delivery requirements of Sections 5(b)(1) and (2) of the Securities Act.

We wish to advise you that the participating underwriters have complied and will continue to comply with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

We hereby join in the request of the Registrant that the effectiveness of the above-captioned Registration Statement be accelerated to 4:30 p.m. Eastern Time, on Wednesday, July 14, 2021 or as soon thereafter as practicable.

*[Signature page follows]*

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Very truly yours,

GOLDMAN SACHS & CO. LLC

As representatives of the Underwriters

By: Goldman Sachs & Co. LLC

By: /s/ Elizabeth Wood

Name: Elizabeth Wood

Title: Managing Director

[Signature Page to Underwriters Acceleration Letter]