

July 12, 2021

**VIA EDGAR TRANSMISSION AND FEDEX**

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Ms. Margaret Schwartz

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

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, we hereby request acceleration of the effective date of the Registration Statement on Form S-1 (the "**Registration Statement**") of Acutus Medical, Inc. (the "**Company**"). We respectfully request that the Registration Statement become effective as of 4:30 P.M. Eastern Time on July 14, 2021, or as soon as practicable thereafter, or at such other time as our legal counsel, Davis Polk & Wardwell LLP, may request by a telephone call to the staff of the U.S. Securities and Exchange Commission. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Davis Polk & Wardwell LLP, by calling Alan F. Denenberg at (650) 752-2004.

*[Signature page follows]*

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Very truly yours,

**Acutus Medical, Inc.**

By: /s/ Vince Burgess

Name: Vince Burgess

Title: Chief Executive Officer

*[Signature Page to Acceleration Request]*