



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

Mail Stop 3030

June 12, 2009

Alexei Marko  
Chief Executive Officer  
Neovasc, Inc.  
13700 Mayfield Place, Suite 2135  
Richmond, British Columbia, Canada, V6V 2E4

**Re: Neovasc, Inc.  
Registration Statement on Form 20-F  
Filed August 6, 2008  
File No. 000-53363**

Dear Mr. Marko:

We have completed our review of your registration statement and do not, at this time, have any further comments.

Sincerely,

Mary Beth Breslin  
Senior Attorney

cc: Herbert I. Ohno, Esq.  
Lang Michener LLP