



DIVISION OF  
CORPORATION FINANCE

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

April 28, 2021

Leslie Cross  
Interim Chief Executive Officer  
Salona Global Medical Device Corporation  
2800 Park Place  
666 Burrard Street  
Vancouver, British Columbia  
V6C 2Z7

**Re: Salona Global Medical Device Corporation  
Amendment No. 2 to Draft Registration Statement on Form S-1  
Submitted April 20, 2021  
CIK No. 0001617765**

Dear Mr. Cross:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our April 14, 2021 letter.

Amendment No. 2 to Draft Registration Statement on Form S-1

Use of Proceeds, page 54

1. We note your response to prior comment 3. If still true, please expand to disclose that you do not currently have any businesses targeted for acquisitions.

Signatures, page II-7

2. We note your response to prior comment 6. Instruction 1 to Signatures on Form S-1 requires, in relevant part, that the registration statement shall be signed by the company's controller or principal accounting officer. If the person who performs the

Leslie Cross  
Salona Global Medical Device Corporation  
April 28, 2021  
Page 2

functions of your principal accounting officer has signature line on the registration statement, please revise the corresponding parenthetical descriptor under the Title column to indicate that such person is, or also is, signing in the capacity of your principal accounting officer.

You may contact Tracey McKoy at 202-551-3772 or Terence O'Brien at 202-551-3355 if you have questions regarding comments on the financial statements and related matters. Please contact David Gessert at 202-551-2326 or Tim Buchmiller at 202-551-3635 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Richard Raymer, Esq.