

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

March 15, 2023

Dennis Nelson Chief Financial Officer Salona Global Medical Device Corporation 6160 Innovation Way Carlsbad, California 92009

> Re: Salona Global Medical Device Corporation Form 10-K for the Fiscal Year Ended February 28, 2022 Filed May 31, 2022 File No. 333-255642

Dear Dennis Nelson:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance Office of Industrial Applications and Services