



DIVISION OF  
CORPORATION FINANCE

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

May 15, 2026

Rashed Dewan  
Chief Financial Officer  
Profound Medical Corp.  
2400 Skymark Avenue, Unit 6  
Mississauga, Ontario  
Canada, L4W 5K5

**Re: Profound Medical Corp.  
Registration Statement on Form S-3  
Filed May 12, 2026  
File No. 333-295811**

Dear Rashed Dewan:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Conlon Danberg at 202-551-4466 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and Services

cc: Jeffrey P. Schultz, Esq.