



DIVISION OF  
CORPORATION FINANCE

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

June 5, 2020

David McNally  
Chief Executive Officer  
Titan Medical Inc.  
155 University Avenue, Suite 750  
Toronto, Ontario M5H 3B7  
Canada

**Re: Titan Medical Inc.  
Registration Statement on Form F-1  
Filed June 1, 2020  
File No. 333-238830**

Dear Mr. McNally:

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 Paul Fischer at 202-551-3415 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Richard Raymer, Esq.