

October 6, 2022

Tyson Murdock
Executive Vice President and Chief Financial Officer
HealthEquity, Inc
15 West Scenic Pointe Drive Suite 100
Draper, Utah 84020

Fiscal Year Ended January 31, 2022

2022

Interim Period Ending April 30, 2022

Re: HealthEquity, Inc
Form 10-K for the

Filed March 31,

Form 10-Q for the

Filed June 8, 2022
File No. 001-36568

Dear Tyson Murdock:

We have completed our review of your filings. 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 Trade & Services