



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 6010

February 5, 2008

VIA U.S. MAIL

Mr. Mark P. O'Neill
Manager of Finance and Accounting
Hypertension Diagnostics, Inc.
2915 Waters Road, Suite 108
Eagan, Minnesota 55121

Re: Hypertension Diagnostics, Inc.
Form 10-KSB for the year ended June 30, 2007
Filed September 27, 2007
File No. 000-24635

Dear Mr. O'Neill:

We have completed our review of your Form 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Angela Crane
Branch Chief