



DIVISION OF  
CORPORATION FINANCE

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

February 28, 2020

Liangjian Peng  
Chief Executive Officer  
Hypertension Diagnostics, Inc.  
550 Highway 7 East, Unit 316  
Minneapolis, MN 55402

**Re: Hypertension Diagnostics, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2018**  
**Filed September 18, 2019**  
**File No. 000-24635**

Dear Mr. Peng:

Consistent with our obligations under the federal securities laws, we are terminating our review and will take further steps as we deem appropriate. These steps include releasing publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences