



DIVISION OF
CORPORATION FINANCE

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

September 16, 2022

Mark Hilz
Chief Operating Officer
Heart Test Laboratories, Inc.
550 Reserve St, Suite 360
Southlake, Texas 76092

Re: Heart Test Laboratories, Inc.
Registration Statement on Form S-1
Filed September 12, 2022
File No. 333-267388

Dear Mr. Hilz:

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 Tim Buchmiller at (202) 551-3635 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Steven R. Jacobs, Esq.