



DIVISION OF
CORPORATION FINANCE

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

March 11, 2024

Andrew Simpson
Chief Executive Officer
Heart Test Laboratories, Inc.
550 Reserve St., Suite 360
Southlake, TX 76092

Re: Heart Test Laboratories, Inc.
Registration Statement on Form S-1
Filed March 5, 2024
File No. 333-277675

Dear Andrew Simpson:

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 Benjamin Richie at 202-551-7857 with any questions.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services

cc: Jonathan R. Shechter