



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 4631

February 7, 2018

Via E-mail

Steven Fu
Chief Financial Officer
Hebron Technology Co., Ltd.
No. 936, Jinhai 2nd Road, Konggang New Area
Longwan District
Wenzhou City, Zhejiang Province
People's Republic of China

**Re: Hebron Technology Co., Ltd.
Form 20-F for Fiscal Year Ended December 31, 2016
Filed April 11, 2017
File No. 1-37829**

Dear Mr. Fu:

We have completed our review of your filing. 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,

/s/ Terence O'Brien

Terence O'Brien
Accounting Branch Chief

Office of Manufacturing and
Construction