



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 2rd 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