



DIVISION OF  
CORPORATION FINANCE

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

September 24, 2020

Robert A. Berman  
Chief Executive Officer  
Hancock Jaffe Laboratories, Inc.  
70 Doppler  
Irvine, California 92618

**Re: Hancock Jaffe Laboratories, Inc.  
Registration Statement on Form S-3  
Filed September 17, 2020  
File No. 333-248865**

Dear Mr. Berman:

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 Abby Adams at (202) 551-6902 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Matthew Bernstein, Esq.