UNITED STATES OF AMERICA BEFORE THE SECURITIES AND EXCHANGE COMMISSION

May 1, 2019

In the Matter of

ProLung, Inc. 757 East South Temple, Suite 150 Salt Lake City, Utah 84102

ORDER DECLARING REGISTRATION STATEMENT ABANDONED UNDER THE SECURITIES ACT OF 1933, AS AMENDED

File No. 333-219735

ProLung, Inc. filed with the Commission a registration statement to register securities under Section 6(a) of the Securities Act of 1933. The registration statement has been on file for more than nine months and has not yet become effective.

ProLung, Inc. has failed to respond to notice under Rule 479 that the registration statement would be declared abandoned unless it was timely amended or withdrawn;

In view of the foregoing, it is ORDERED that the registration statement be declared abandoned on May 1, 2019.

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority.

Vanessa A. Countryman Acting Secretary