



DIVISION OF  
CORPORATION FINANCE

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

December 16, 2024

John Lorbiecki  
Chief Financial Officer  
Aclarion, Inc.  
8181 Arista Place, Suite 100  
Broomfield, Colorado 80021

**Re: Aclarion, Inc.**  
**Registration Statement on Form S-1**  
**Filed December 11, 2024**  
**File No. 333-283724**

Dear John Lorbiecki:

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 Jane Park at 202-551-7439 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: James H. Carroll, Esq.