



DIVISION OF  
CORPORATION FINANCE

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

January 2, 2025

John Brancaccio  
Interim Chief Executive Officer  
Hepion Pharmaceuticals, Inc.  
c/o Clementi Associates  
919 Conestoga Road  
Building 3, Suite 115  
Rosemont, PA 19010

**Re: Hepion Pharmaceuticals, Inc.**  
**Registration Statement on Form S-1**  
**Filed December 26, 2024**  
**File No. 333-284052**

Dear John Brancaccio:

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 Jason Drory at 202-551-8342 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Jeffrey Fessler