



DIVISION OF  
CORPORATION FINANCE

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

May 27, 2025

Lishan Aklog, M.D.  
Chief Executive Officer  
Lucid Diagnostics Inc.  
360 Madison Avenue, 25th Floor  
New York, NY 10017

**Re: Lucid Diagnostics Inc.**  
**Registration Statement on Form S-3**  
**Filed May 22, 2025**  
**File No. 333-287496**

Dear Lishan Aklog M.D.:

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 Juan Grana at 202-551-6034 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Eric Schwartz, Esq.