



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3030

April 15, 2010

VIA U.S. MAIL

Mr. Mark N. Schwartz
Chief Executive Officer
Hypertension Diagnostics, Inc.
2915 Waters Road
Suite 108
Eagen, Minnesota 55121

RE: **Hypertension Diagnostics, Inc.**
Form 10-K for the fiscal year ended June 30, 2009
Filed September 18, 2009
File No. 000-24635

Dear Mr. Schwartz:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Jeff Jaramillo
Accounting Branch Chief