



DIVISION OF  
CORPORATION FINANCE

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

April 24, 2025

John Brancaccio  
Interim Chief Executive Officer  
Hepion Pharmaceuticals, Inc.  
55 Madison Ave., Suite 400 - PMB# 4362  
Morristown, NJ 07960

**Re: Hepion Pharmaceuticals, Inc.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed April 16, 2025**

Dear John Brancaccio:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Jeffrey Fessler, Esq.