

**HEARTBEAM, Inc.**  
**2118 Walsh Avenue, Suite 210**  
**Santa Clara, CA 95050**

March 16, 2026

VIA EDGAR

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F. St., N.E.  
Washington, D.C. 20549

Re: Request for Acceleration of Effectiveness of Registration Statement on Form S-3 (File No. 333-293307)

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, HEARTBEAM, Inc. (the "Registrant") hereby requests the acceleration of the effective date of the above-referenced Registration Statement on Form S-3 (File No. 333-293307) (the "Registration Statement") so that it will become effective on Tuesday, March 17, 2026 at 4:30 p.m., Eastern Time, or as soon thereafter as practicable.

Very truly yours,

**HEARTBEAM, INC.**

By: /s/ Roberto Eno

Name: Roberto Eno

Title: Chief Executive Officer