

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

DIVISION OF CORPORATION FINANCE

October 13, 2021

Lishan Aklog, M.D. Chief Executive Officer Lucid Diagnostics Inc. One Grand Central Place Suite 4600 New York, NY 10165

> Re: Lucid Diagnostics Inc. Amendment No. 1 to Form S-1 Exhibit No. 10.2 Filed October 1, 2021 File No. 333-259721

Dear Dr. Aklog:

We have concluded our assessment of your redacted exhibit for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance