



DIVISION OF
CORPORATION FINANCE

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

August 9, 2024

Susan Horvath
Chief Financial Officer, Treasurer and Secretary
Panbela Therapeutics, Inc.
712 Vista Blvd, #305
Waconia, Minnesota 55387

Re: Panbela Therapeutics, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2023
Filed March 26, 2024
File No. 001-39468

Dear Susan Horvath:

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