



DIVISION OF
CORPORATION FINANCE

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

August 5, 2021

Thomas Hallam, Ph.D.
Chief Executive Officer
Palisade Bio, Inc.
5800 Armada Drive, Suite 210
Carlsbad, California 92008

Re: Palisade Bio, Inc.
Registration Statement on Form S-3
Filed July 30, 2021
File No. 333-258318

Dear Dr. Hallam:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Alan Campbell at 202-551-4224 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Karen Deschaine, Esq.