



DIVISION OF  
CORPORATION FINANCE

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

January 19, 2023

J.D. Finley  
Chief Executive Officer  
PALISADE BIO, INC.  
7750 El Camino Real, Suite 5200  
Carlsbad, CA 92009

**Re: PALISADE BIO, INC.**  
**Registration Statement on Form S-1**  
**Filed January 13, 2023**  
**File No. 333-269234**

Dear J.D. Finley:

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 Lauren Hamill at 303-844-1008 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Dennis Gluck