



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