

DIVISION OF CORPORATION FINANCE

May 20, 2022

Adrian Adams Chief Executive Officer IMPEL PHARMACEUTICALS INC 201 Elliott Avenue West, Suite 260 Seattle, WA 98119

## Re: IMPEL PHARMACEUTICALS INC Registration Statement on Form S-3 Filed May 16, 2022 File No. 333-264987

Dear Mr. Adams:

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 Margaret Schwartz at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Ryan Mitteness, Esq.