



DIVISION OF  
CORPORATION FINANCE

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

January 18, 2022

Environmental Impact Acquisition Corp.  
535 Madison Avenue  
New York, NY 10022

**Re: Environmental Impact Acquisition Corp.  
Form S-4  
Exhibit Nos. 10.22, 10.23, 10.24 and 10.30  
Filed October 19, 2021  
File No. 333-259375**

Dear Mr. Coyne:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance