



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