



DIVISION OF  
CORPORATION FINANCE

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

April 19, 2023

Eric Schlorff  
Chief Executive Officer  
SeaStar Medical Holding Corp  
3513 Brighton Blvd, Suite 410  
Denver, CO 80216

**Re: SeaStar Medical Holding Corp  
Registration Statement on Form S-1  
Filed on April 11, 2023  
File No. 333-271215**

Dear Eric Schlorff:

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 Nicholas O'Leary at (202) 551-4451 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Albert Lung