



DIVISION OF  
CORPORATION FINANCE

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

January 20, 2023

Heng Fai Ambrose Chan  
Chief Executive Officer  
Impact BioMedical, Inc.  
275 Wiregrass Pkwy  
West Henrietta, NY 14586

**Re: Impact BioMedical, Inc.**  
**Amendment No. 7 to Registration Statement on Form S-1**  
**Filed January 9, 2023**  
**File No. 333-253037**

Dear Heng Fai Ambrose Chan:

We have reviewed your amended registration statement and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our January 3, 2023 letter.

Amendment No. 7 to Form S-1 filed January 9, 2023

Capitalization, page 17

1. Your "Total capitalization" line item does not appear mathematically accurate. Please advise us or revise your filing accordingly.

Heng Fai Ambrose Chan  
Impact BioMedical, Inc.  
January 20, 2023  
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You may contact Eric Atallah at 202-551-3663 or Mary Mast at 202-551-3613 if you have questions regarding comments on the financial statements and related matters. Please contact Jordan Nimitz at 202-551-5831 or Tim Buchmiller at 202-551-3635 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Darrin M. Ocasio, Esq.