

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

August 30, 2022

Erica Monaco Chief Executive Officer Biofrontera Inc. 120 Presidential Way, Suite 330 Woburn, MA 01801

Re: Biofrontera Inc.
Draft Registration Statement on Form S-1
Submitted August 29, 2022
CIK No. 0001858685

Dear Ms. Monaco:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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 Dillon Hagius at 202-551-7967 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Andrew J. Terjesen