



DIVISION OF
CORPORATION FINANCE

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

October 6, 2021

David M. Olson
Co-Chief Executive Officer
Life Science Holdings, Inc.
6445 12th Avenue South
Minneapolis, MN 55423

Re: Life Science Holdings, Inc.
Registration Statement on Form S-1
Filed September 28, 2021
File No. 333-259847

Dear Mr. Olson:

Our preliminary review of your filing indicates that it fails to comply with the requirements of the Securities Act of 1933, the related rules and regulations, and the requirements of the form. Because of these serious deficiencies, you should not assume that your filing may be relied upon for the purposes of Section 5(c) or for compliance with any other rule or regulation.

We will not perform a detailed examination of the filing and we will not issue comments on the filing at this time. Given the serious deficiencies and the omission of a delaying amendment, please withdraw your registration statement or we will likely recommend necessary action to prevent your filing from going automatically effective.

Please contact Office Chief Suzanne Hayes at (202) 551-3675 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences