



DIVISION OF  
CORPORATION FINANCE

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

April 11, 2023

Xiaochun Xu  
Chief Executive Office  
ThermoGenesis Holdings, Inc.  
2711 Citrus Road  
Rancho Cordova, California 95742

**Re: ThermoGenesis Holdings, Inc.**  
**Registration Statement on Form S-3**  
**Filed April 4, 2023**  
**File No. 333-271125**

Dear Xiaochun Xu:

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 Jordan Nimitz at 202-551-5831 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services