



DIVISION OF  
CORPORATION FINANCE

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

November 29, 2023

Xiaochun (Chris) Xu, Ph.D.  
Chief Executive Officer  
ThermoGenesis Holdings, Inc.  
2711 Citrus Road  
Rancho Cordova, California 95742

**Re: ThermoGenesis Holdings, Inc.  
Registration Statement on Form S-3  
Filed November 22, 2023  
File No. 333-275735**

Dear Xiaochun (Chris) 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 Juan Grana at 202-551-6034 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Curt Creely, Esq.