



DIVISION OF
CORPORATION FINANCE

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

May 14, 2024

J.D. Finley
Chief Executive Officer
Palisade Bio, Inc.
7750 El Camino Real, Suite 2A
Carlsbad, CA 92009

Re: Palisade Bio, Inc.
Registration Statement on Form S-3
Filed May 8, 2024
File No. 333-279222

Dear J.D. Finley:

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 Jason Drory at 202-551-8342 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Dennis Gluck