

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

May 8, 2024

Hermann Luebbert, Ph.D. Chairman and Chief Executive Officer Biofrontera Inc. 120 Presidential Way, Suite 330 Woburn, MA 01801

> Re: Biofrontera Inc. Registration Statement on Form S-1 Filed May 3, 2024 File No. 333-279090

Dear Hermann Luebbert:

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 Daniel Crawford at 202-551-7767 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Andrew Terjesen, Esq.