

Palisade Bio, Inc.  
5800 Armada Drive, Suite 210  
Carlsbad, California 92008

June 21, 2022

VIA EDGAR

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F. Street, N.E.  
Washington, D.C. 20549

Attn: Dorrie Yale

Re: Palisade Bio, Inc. (the "Company")  
Registration Statement on Form S-1  
Filed: June 14, 2022  
File No.: 333-265570

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, the Company hereby requests that the Securities and Exchange Commission (the "Commission") take appropriate action to cause the above-referenced Registration Statement on Form S-1, to become effective at 4:00 pm Eastern Time on June 23, 2022, or as soon thereafter as is practicable.

If you have any questions regarding this request, please contact Karen E. Deschaine of Cooley LLP at (858) 550-6088.

Very truly yours,

PALISADE BIO, INC.

/s/ Thomas M. Hallam, Ph.D.

Thomas M. Hallam, Ph.D.  
Chief Executive Officer