



DIVISION OF  
CORPORATION FINANCE

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

December 3, 2024

David Green  
Chief Financial Officer  
SeaStar Medical Holding Corp  
3513 Brighton Blvd., Suite 410  
Denver, CO 80216

**Re: SeaStar Medical Holding Corp**  
**Form 10-K filed April 16, 2024**  
**File No. 001-39927**

Dear David Green:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services