



DIVISION OF  
CORPORATION FINANCE

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

March 10, 2025

Todd D. Macko  
Chief Financial Officer  
Impact BioMedical, Inc.  
275 Wiregrass Pkwy  
West Henrietta, NY 14586

**Re: Impact BioMedical, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2023**  
**Filed February 20, 2024**  
**File No. 001-42212**

Dear Todd D. Macko:

We have completed our review of your filings. 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 Life Sciences