



DIVISION OF
CORPORATION FINANCE

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

April 11, 2023

Xiaochun Xu
Chief Executive Office
ThermoGenesis Holdings, Inc.
2711 Citrus Road
Rancho Cordova, California 95742

Re: ThermoGenesis Holdings, Inc.
Registration Statement on Form S-3
Filed April 4, 2023
File No. 333-271125

Dear Xiaochun Xu:

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 Jordan Nimitz at 202-551-5831 with any questions.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services