

December 21, 2023

Mary Szela  
Chief Executive Officer  
TriSalus Life Sciences, Inc.  
6272 W. 91st Ave.  
Westminster, Colorado 80031

Sciences, Inc.

Statement on Form S-1  
2023

Re: TriSalus Life

Registration

Filed December 15,

File No. 333-276070

Dear Mary Szela:

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 Juan Grana at 202-551-6034 with any questions.

Please contact Juan

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc:

Matt Browne, Esq.