



DIVISION OF  
CORPORATION FINANCE

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

April 30, 2018

Lan Huang  
Chief Executive Officer  
BeyondSpring Inc.  
28 Liberty Street, 39th Floor  
New York, NY 10005

**Re: BeyondSpring Inc.**  
**Registration Statement on Form F-3**  
**Filed April 25, 2018**  
**File No. 333-224437**

Dear Dr. Huang:

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 Dorrie Yale at 202-551-8776 with any questions.

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Andrea L. Nicolas