



DIVISION OF  
CORPORATION FINANCE

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

May 17, 2018

Edward Dongheng Liu  
Chief Financial Officer  
BeyondSpring Inc.  
28 Liberty Street  
39th Floor  
New York, NY  
10005

**Re: BeyondSpring Inc.**  
**Form 20-F for the Fiscal Year Ended December 31, 2017**  
**Filed April 3, 2018**  
**File No. 001-38024**

Dear Mr. Liu:

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.

Division of Corporation Finance  
Office of Healthcare & Insurance