



DIVISION OF  
CORPORATION FINANCE

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

November 9, 2020

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

**Re: BeyondSpring Inc.  
Registration Statement on Form  
Filed November 3, 2020  
File No. 333-249816**

Dear Ms. 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 David Gessert at 202-551-2326 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Andrea L. Nicolas, Esq.