



DIVISION OF  
CORPORATION FINANCE

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

September 21, 2023

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

**Re: BeyondSpring Inc.**  
**Form 20-F for the Fiscal Year Ended December 31, 2022**  
**File No. 001-38024**

Dear Lan Huang:

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.

Sincerely,

Division of Corporation Finance  
Disclosure Review Program

cc: Deni Li