



DIVISION OF
CORPORATION FINANCE

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

December 23, 2020

David A. Giljohann, Ph.D
Chief Executive Officer
Exicure, Inc.
2430 N. Halsted St.
Chicago, IL 60614

Re: Exicure, Inc.
Registration Statement on Form S-3
Filed December 21, 2020
File No. 333-251555

Dear Dr. Giljohann:

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: Lily Colahan