



DIVISION OF  
CORPORATION FINANCE

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

July 18, 2022

Matthias Schroff, Ph.D.  
Chief Executive Officer  
Exicure, Inc.  
2430 N. Halsted St.  
Chicago, IL 60614

**Re: Exicure, Inc.**  
**Registration Statement on Form S-3**  
**Filed July 11, 2022**  
**File No. 333-266093**

Dear Dr. Schroff:

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 Dillon Hagius at 202-551-7967 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Marc Recht