



DIVISION OF
CORPORATION FINANCE

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

January 27, 2020

Thomas Schaffer
Chief Financial Officer
Biofrontera AG
Hemmelrather Weg 201
D-51377 Leverkusen
Germany

Re: Biofrontera AG
Registration Statement on Form F-3
Filed January 22, 2020
File No. 333-236021

Dear Mr. Schaffer:

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 Paul Fischer at 202-551-3415 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Stephen Older, Esq.