



DIVISION OF  
CORPORATION FINANCE

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

May 17, 2023

Pietro Bersani, CPA.  
Chief Executive Officer  
Kiromic Biopharma, Inc.  
7707 Fannin, Suite 140  
Houston, TX 77054

**Re: Kiromic Biopharma, Inc.**  
**Registration Statement on Form S-1**  
**Filed May 15, 2023**  
**File No. 333-271950**

Dear Pietro Bersani:

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 Tim Buchmiller at (202) 551-3635 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Greg Carney, Esq.