



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.