



**Corporate Address**  
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September 3, 2020

Ms. Mary Beth Breslin  
Mr. Alan Campbell  
Securities and Exchange Commission  
Division of Corporation Finance  
Office of Life Sciences  
100 F. Street, NE  
Washington, DC 20549

**Re: Kiromic BioPharma, Inc.  
Amendment No. 4 to the Registration Statement on the Form S-1  
File August 24, 2020  
File No. 333-238153**

Dear Ms. Breslin and Mr. Campbell:

This letter sets forth the responses of Kiromic BioPharma, Inc., a Delaware corporation (the "Company" or "we"), to the comments received from the Staff of the Division of Corporation Finance (the "Staff") of the Securities and Exchange Commission (the "Commission") by letter dated August 31, 2020 ("Comment Letter") concerning the Company's Amendment No. 4 to the Registration Statement on Form S-1. In conjunction with this letter, the Company is submitting Amendment No. 5 to the Registration Statement on the Form S-1 to the Commission. For convenient reference, we have set forth below the Staff's comment set forth in the Comment Letter and have set forth our response to the comment and the heading used in the Comment Letter.

Amendment No. 4 to Registration Statement on Form S-1 filed August 24, 2020

Use of Proceeds, page 73

1. We note your new disclosure that upon completion of clinical trials, you believe your product candidates will be eligible for a priority review and subsequent BLA filing. Given your product candidates' stage of development, it appears to be premature to anticipate these milestones. Please revise Use of Proceeds to remove this disclosure.

**Response:** We revised the disclosure on page 73 of Amendment No. 5 to the Registration Statement on the Form S-1 and have deleted the sentence expressing the Company's belief that product candidates will be eligible for a priority review and subsequent BLA filing.

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Thank you for your time and consideration.

Sincerely,

/s/ Maurizio Chiriva-Internati  
Dr. Maurizio Chiriva-Internati  
President and CEO  
Kiromic BioPharma, Inc

cc: Jeffrey J. Fessler, Sheppard Mullin, Richter & Hampton LLP  
Justin Anslow, Sheppard Mullin, Richter & Hampton LLP

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