

June 17, 2021

Maurizio Chiriva Internati, Ph.D.  
Chief Executive Officer  
Kiromic Biopharma, Inc.  
7707 Fannin, Suite 140  
Houston, TX 77054

Inc.

Statement on Form S-1  
2021

Re: Kiromic Biopharma,  
Draft Registration  
Submitted June 11,  
CIK No. 0001792581

Dear Dr. Internati:

This is to advise you  
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no  
later than 48 hours prior  
to the requested effective date and time. 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  
Christine Westbrook at 202-551-5019 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Jeffrey Fessler, Esq.