

May 21, 2021

Richard Kang, Ph.D.  
Chief Executive Officer  
NeuroBo Pharmaceuticals, Inc.  
200 Berkeley Street, 19th Floor  
Boston, Massachusetts 02116

Pharmaceuticals, Inc.

Statement on Form S-3

Re: NeuroBo

Registration

Filed May 14, 2021  
File No. 333-256135

Dear Dr. Kang:

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.

Adams at (202) 551-6902 with any questions.

Please contact Abby

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:  
Esq.

Phillip D. Torrence,