

June 25, 2021

Richard Kang
President and Chief Executive Officer,
NeuroBo Pharmaceuticals, Inc.
200 Berkeley Street, Office 19th Floor
Boston, MA 02116

Pharmaceuticals, Inc.
Statement on Schedule 14A
2021

Re: NeuroBo
Preliminary Proxy
Filed February 2,
File No. 001-37809

Dear Dr. Kang:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc:

Jeffrey H. Kuras