

April 26, 2021

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

Pharmaceuticals, Inc.  
Statement on Form S-3  
2021

Re: NeuroBo  
Registration  
Filed April 21,  
File No. 333-255418

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.

Virginio at 202-551-4530 with any questions.

Please contact Deanna

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc:  
Esq.

Phillip D. Torrence,