

September 22, 2022

Gil Price, M.D.  
Chief Executive Officer  
NeuroBo Pharmaceuticals, Inc.  
200 Berkeley Street, Office 19th Floor  
Boston, MA 02116

Pharmaceuticals, Inc.  
Statement on Form S-1  
2022

Re: NeuroBo  
Registration  
Filed September 16,  
File No. 333-267482

Dear Dr. Price:

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.

Sarmento at 202-551-3798 with any questions.

Please contact Ada D.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc:  
Esq.

Phillip D. Torrence,