

March 4, 2024

Brian Strem, Ph.D.  
Chief Executive Officer  
Kiora Pharmaceuticals, Inc.  
332 Encinitas Boulevard, Suite 102  
Encinitas, CA 92024

Pharmaceuticals, Inc.  
Statement on Form S-3  
2024

Re: Kiora  
Registration  
Filed February 28,  
File No. 333-277460

Dear Brian Strem:

Our initial review of your registration statement indicates that it fails in numerous material respects to comply with the requirements of the Securities Act of 1933, the rules and regulations thereunder and the requirements of the form. More specifically, it does not appear that financial statements complying with the updating requirements of Rule 8-08 of Regulation S-X are presented in your registration statement.

We will provide more detailed comments relating to your registration statement following our review of a substantive amendment that addresses these deficiencies.

Please contact Jessica Dickerson at 202-551-8013 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Robert A. Petitt, Esq.