

January 26, 2021

Josep Bassaganya-Riera  
Chairman, President and Chief Executive Officer  
Landos Biopharma, Inc.  
1800 Kraft Drive, Suite 216  
Blacksburg, VA 24060

Inc.

Statement on Form S-1  
2021

Re: Landos Biopharma,  
Registration  
Filed January 13,  
File No. 333-252083

Dear Dr. Bassaganya-Riera:

We have reviewed your registration statement and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this comment, we may have additional comments.

Registration Statement on Form S-1

Prospectus Summary  
Overview, page 1

1. We note your discussion of the results of your Phase 2 clinical trial of BT-11 for mild to moderate UC. Please revise your disclosure here and in Business to clarify whether or not the trial achieved its primary and secondary endpoints.

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.

Josep Bassaganya-Riera  
Landos Biopharma, Inc.  
January 26, 2021  
Page 2

Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

You may contact Jenn Do at 202-551-3743 or Kevin Kuhar at 202-551-3662 if you have questions regarding comments on the financial statements and related matters. Please contact Alan Campbell at 202-551-4224 or Chris Edwards at 202-551-6761 with any other questions.

FirstName LastNameJosep Bassaganya-Riera

Sincerely,  
Division of

Corporation Finance  
Comapany NameLandos Biopharma, Inc.

Office of Life

Sciences  
January 26, 2021 Page 2  
cc: Eric Blanchard  
FirstName LastName