

VIA EDGAR

Christine Westbrook
U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Healthcare and Insurance
100 F Street, N.E.
Washington, D.C. 20549-7010

**Re: Krystal Biotech, Inc.
Registration Statement on Form S-1
File No. 333-220085**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Krystal Biotech, Inc. (the "Company") hereby requests acceleration of effectiveness of its registration statement on Form S-1 (File No. 333-220085), to 4:30 p.m., Eastern Time, on September 19, 2017 or as soon as practicable thereafter. By separate letter, the underwriters of the issuance of the securities being registered have joined in this request for acceleration.

The Company respectfully requests that it be notified of such effectiveness by a telephone call to John W. Campbell, our counsel at Morrison & Foerster LLP, at 415-268-7197.

Very truly yours,

Krystal Biotech, Inc.

By: /s/ Krish S. Krishnan

Name: Krish S. Krishnan

Title: Chief Executive Officer