

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

April 24, 2023

Kathryn A. Romano Chief Accounting Officer Krystal Biotech, Inc. 2100 Wharton Street, Suite 701 Pittsburgh, PA 15203

> Re: Krystal Biotech, Inc. Form 10-K for the Fiscal Year Ended December 31, 2022 Filed Feberuary 27, 2023 File No. 001-38210

Dear Kathryn A. Romano:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance Office of Life Sciences