Thomas Gad Founder, Chairman, President and Head of Business Development Y-mAbs Therapeutics, Inc. 750 Third Avenue 9th Floor New York, NY 10017

> Re: Y-mAbs Therapeutics, Inc. Amendment No. 1 to Draft Registration Statement on Form S-1 Submitted April 3, 2018 CIK No. 0001722964

Dear Mr. Gad:

We have reviewed your amended draft registration statement and have the following

comments. In some of our comments, we may ask you to provide us with information so we

may better understand your disclosure.

an amended draft registration statement or publicly filing your registration statement on

EDGAR. If you do not believe our comments apply to your facts and circumstances or do not

believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may

amended draft registration statement or filed registration statement, we may have additional comments.

Commerces.

Amendment No. 1 to Draft Registration Statement on Form S-1

Safety Results, page 115

1. We note your response to our prior comment 3. Please revise this section to disclose how

many patients experienced TEAEs.

Study 03-133, page 124

2. We note your response to our prior comment 10. Please define ANC and MDS/AML in

the table.

Thomas Gad

Y-mAbs Therapeutics, Inc.

April 15, 2018

Page 2

124 I-omburtamab for Diffuse Intrinsic Pontine Glioma, page 130

3. We note your response to our prior comment 11 that the safety data on page 131 relates to

patients with DIPG. We also note that the disclosure on page 131 does not address

whether patients experienced any serious adverse events, how many patients experienced  $% \left( 1\right) =\left( 1\right) +\left( 1\right) +\left($ 

them and what the serious adverse events were. If this data is available, please disclose it

in this section.

131 I-omburtamab for Desmoplastic Small Round Cell Tumor, page 133

4. We note your response to our prior comment 11 that the safety data on page 133 relates to

patients with DSRCT. We also note that the disclosure indicates that there was no

significant myelosuppression. Please disclose how many patients experienced  $% \left( 1\right) =\left( 1\right) \left( 1\right) +\left( 1\right) \left( 1\right) \left( 1\right) +\left( 1\right) \left( 1\right) \left($ 

myelosuppression and at what grade level.

Index to Consolidated Financial Statements, page F-1

5. Revise to provide updated financial statements in your next amendment that comply with

Rule 3-12 of Regulation S-X.

You may contact Rolf Sundwall at 202-551-3105 or Kevin Vaughn at 202-551-3494 if

you have questions regarding comments on the financial statements and related

matters. Please

contact Ada D. Sarmento at 202-551-3798 or Mary Beth Breslin at 202-551-3625 with any other questions.

FirstName LastNameThomas Gad

Division of

Corporation Finance Comapany NameY-mAbs Therapeutics, Inc.

Office of

Healthcare & Insurance June 16, 2017 Page 2 cc: Dwight A. Kinsey FirstName LastName