

September 28, 2018

John Simard
President and Chief Executive Officer
XBiotech Inc.
8201 E. Riverside Drive, Bldg. 4, Suite 100
Austin, TX 78744

Re: XBiotech Inc.
Form 10-K for the Fiscal Year Ended December 31, 2017
Filed March 16, 2018
File No. 001-37347

Dear Mr. Simard:

We have completed our review of your filing. 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

Office of Healthcare

Corporation Finance
& Insurance