

**Response to reviewers:** Thank you for your comments.

1. Key words: COVID-19, Human Menstrual-Blood-Derived Stem Cells, Immunoregulatory Therapy, Inflammatory Response, Cytokine Storm, Case Report.
2. Few symbolic/icons have been corrected or removed in the revised manuscript.
3. Two section about the immune function of MenSCs have been minimized.
4. "Although this study was based on a single case, ...." has been removed.
5. Typos errors have been correct throughout the revised manuscript.
6. The recently published articles including the five references have been updated in the revised manuscript.