

**Pieris Pharmaceuticals, Inc.**  
**225 Franklin Street, 26<sup>th</sup> Floor**  
**Boston, MA 02110**

November 7, 2024

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Real Estate & Construction  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Gary Newberry  
Vanessa Robertson  
Lauren Hamill  
Laura Crotty

**Re: Pieris Pharmaceuticals, Inc.**  
**Registration Statement on Form S-4, as amended**  
**File No. 333-281459**  
**Request for Acceleration of Effectiveness**

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, Pieris Pharmaceuticals, Inc. (the "Registrant") hereby requests acceleration of the effective date of its Registration Statement on Form S-4 (File No. 333-281459), as amended (the "Registration Statement"), so that the Registration Statement may become effective at 5:00 p.m. Eastern Time on Friday, November 8, 2024, or as soon as possible thereafter.

The Registrant hereby authorizes Jeffrey D. Cohan, Esq. of Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C. to orally modify or withdraw this request for acceleration.

The Registrant respectfully requests that it be notified of such effectiveness by a telephone call to Mr. Cohan at (212) 692-6710 and that such effectiveness also be confirmed in writing. Any questions regarding this request may be addressed to Mr. Cohan.

Very truly yours,

PIERIS PHARMACEUTICALS, INC.

By: /s/ Stephen Yoder

Name: Stephen Yoder  
Title: Chief Executive Officer

Cc: William C. Hicks, Esq., Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.  
Marc D. Mantell, Esq., Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.  
Jeffrey D. Cohan, Esq., Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.  
Christopher Miller, Esq., Troutman Pepper Hamilton Sanders LLP  
Joseph Walsh, Esq., Troutman Pepper Hamilton Sanders LLP