

**PALVELLA THERAPEUTICS, INC.  
125 STRAFFORD AVENUE, SUITE 360  
WAYNE, PA 19087**

January 14, 2025

VIA EDGAR

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street NE  
Washington, D.C. 20549  
Attn: Daniel Crawford

Re: Palvella Therapeutics, Inc.  
Registration Statement on Form S-1  
Filed December 31, 2024, as amended on January 14, 2025 (File No. 333-284093)

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Palvella Therapeutics, Inc. (the "**Company**") hereby requests that the effective date of the Company's Registration Statement on Form S-1 (File No. 333-284093) (the "**Registration Statement**") be accelerated so that the Company's Registration Statement will become effective at 4:00 PM, Eastern Time, on January 16, 2025, or as soon thereafter as is practicable, or at such other time thereafter as our counsel, Troutman Pepper Locke LLP, may request by telephone.

Please contact Joseph Walsh of Troutman Pepper Locke LLP at (212) 704-6030 to provide notice of effectiveness, or if you have any questions or comments concerning this request.

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Very truly yours,

**PALVELLA THERAPEUTICS, INC.**

By: /s/ Wesley Kaupinen

Name: Wesley Kaupinen

Title: President and Chief Executive Officer

*[Signature Page to Acceleration Request]*