



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

November 12, 2024

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

**Re: Pieris Pharmaceuticals, Inc.  
Form S-4, as amended  
Exhibit Nos. 10.18 and 10.20  
Filed November 7, 2024  
File No. 333-281459**

Dear Stephen Yoder:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences