

**PIERIS PHARMACEUTICALS, INC.**  
255 State Street, 9<sup>th</sup> Floor  
Boston, MA 02109

December 11, 2019

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Ms. Jacqueline Kaufman

**RE: Pieris Pharmaceuticals, Inc.**  
**Registration Statement on Form S-3**  
**Filed December 4, 2019**  
**File No. 333-235350**  
**Acceleration Request**

Dear Ms. Kaufman:

With respect to the above-referenced Registration Statement on Form S-3 (the "Registration Statement"), and pursuant to Rule 461 of Regulation C promulgated under the Securities Act of 1933, as amended, the undersigned hereby requests, on behalf of Pieris Pharmaceuticals, Inc. (the "Company"), that the Securities and Exchange Commission accelerate the effective date of the Registration Statement to Thursday, December 12, 2019, at 4:00 p.m. Eastern Time, or as soon as practicable thereafter.

The cooperation of the staff in meeting the timetable described above is very much appreciated.

Please contact Marc D. Mantell, Esq. of Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C., counsel to the Company, at (617)348-3058, with any comments or questions regarding the Registration Statement.

Very truly yours,

PIERIS PHARMACEUTICALS, INC.

/s/ Stephen S. Yoder

Stephen S. Yoder

*President and Chief Executive Officer*

cc: Ahmed Mousa, Esq., *Pieris Pharmaceuticals, Inc.*  
Marc D. Mantell, Esq., *Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.*