

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

August 15, 2018

Stephen S. Yoder Chief Executive Officer Pieris Pharmaceuticals, Inc. 255 State Street, 9th Floor Boston, MA 02109

> Re: Pieris Pharmaceuticals, Inc. Registration Statement on Form S-3 Filed August 9, 2018 File No. 333-226725

Dear Mr. Yoder:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact Jonathan Burr at 202-551-5833 with any questions.

Sincerely,

Division of Corporation Finance Office of Beverages, Apparel and Mining

cc: William C. Hicks