

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

September 15, 2020

Daniel de Boer Chief Executive Officer ProQR Therapeutics N.V. Zernikedreef 9 2333 CK Leiden The Netherlands

Re: ProQR Therapeutics N.V.
Registration Statement on Form F-3
Filed September 11, 2020
File No. 333-248740

Dear Mr. de Boer:

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 Jason L. Drory at 202-551-8342 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: James Xu