

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

April 4, 2023

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 March 29, 2023
File No. 333-270943

Dear Daniel 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 Arzhang Navai at 202-551-4676 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: James Xu