

**PIERIS PHARMACEUTICALS, INC.**  
255 State Street, 9th Floor  
Boston, MA 02109

May 26, 2021

**VIA EDGAR**

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

**RE: Pieris Pharmaceuticals, Inc.**  
**Registration Statement on Form S-3**  
**Filed May 17, 2021**  
**File No. 333-256218**  
**Acceleration Request**

Dear Mr. Edwards:

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 respectfully requests, on behalf of Pieris Pharmaceuticals, Inc. (the "Company"), that the Securities and Exchange Commission (the "Commission") accelerate the effective date of the Registration Statement to Friday, May 28, 2021, 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 call Megan Gates or William Hicks of Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C., counsel to the Company, at (617)542-6000, 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.*  
Megan N. Gates, Esq., *Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.*  
William C. Hicks, Esq., *Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.*