

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.*