ProQR Therapeutics N.V. Zernikedreef 9 2333 CR Leiden The Netherlands 31 88 166 7000

VIA EDGAR

November 15, 2018

United States Securities and Exchange Commission Division of Corporation Finance 100 F Street, N.E. Washington, DC 20549-4720

Re: <u>ProQR Therapeutics N.V.</u> Acceleration Request for Registration Statement on Form F-3 File No. 333-228251

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the "**Act**"), ProQR Therapeutics N.V. (the "**Company**") hereby requests that the effective date and time of the above-referenced registration statement (the "**Registration Statement**") be accelerated to November 19, 2018, at 4:00 p.m., Eastern Time, or as soon thereafter as possible. If you have any questions regarding this request, please contact Danielle M. Lauzon of Goodwin Procter LLP at (617) 570-1955.

Signature Page Follows

Sincerely,

PROQR THERAPEUTICS N.V.

/s/ Daniel de Boer Daniel de Boer Chief Executive Officer

cc: Smital Shah, *ProQR Therapeutics N.V.* Paul van Dongen, *ProQR Therapeutics N.V.* Mitchell S. Bloom, *Goodwin Procter LLP* Danielle M. Lauzon, *Goodwin Procter LLP*