September 15, 2020

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

 $\label{eq:Re:ProQR} \mbox{Re: ProQR Therapeutics} \\ \mbox{N.V.}$ 

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