

October 7, 2024

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

Re: ProQR Therapeutics N.V.  
Registration Statement on Form F-3  
Filed September 30, 2024  
File No. 333-282419

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 Jessica Dickerson at 202-551-8013 with any questions.

Sincerely,

Division of

Office of Life

Corporation Finance

Sciences

cc: Mitchell S. Bloom, Esq.