



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

January 5, 2026

Wesley Kaupinen
President and Chief Executive Officer
Palvella Therapeutics, Inc.
353 W. Lancaster Ave., Suite 200
Wayne, PA 19087

Re: Palvella Therapeutics, Inc.
Registration Statement on Form S-3
Filed January 2, 2026
File No. 333-292544

Dear Wesley Kaupinen:

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 Drory at 202-551-8342 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Jennifer Porter