## HOOKIPA Pharma Inc.

## 350 Fifth Avenue, 72nd Floor, Suite 7240 New York, New York 10118

January 2, 2024

## Via EDGAR Transmission

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Re: HOOKIPA Pharma Inc.: Registration Statement on Form S-3 filed December 22, 2023 (File No. 333-276220).
Ladies and Gentlemen:
Pursuant to Rule 461 under the Securities Act of 1933, as amended (the "Act"), HOOKIPA Pharma Inc. (the "Company") hereby requests that the effective date of the above-referenced registration statement (the "Registration Statement") be accelerated to January 4, 2024, at 4:01 pm Eastern Time, or as soon thereafter as practicable, unless we or our outside counsel, Goodwin Procter LLP, request by telephone that such Registration Statement be declared effective at some other time. In making this acceleration request, the Company acknowledges that it is aware of its responsibilities under the Act.

If you have any questions regarding this request, please contact Finnbarr D. Murphy of Goodwin Procter LLP at (212) 459-7257.

Sincerely,<br>HOOKIPA Pharma Inc.<br>/s/ Reinhard Kandera<br>Reinhard Kandera<br>Chief Financial Officer

$\begin{array}{ll}\text { cc: } & \text { Joern Aldag, HOOKIPA Pharma Inc. } \\ & \text { Robert Puopolo, Esq., Goodwin Procter LLP } \\ & \text { Finnbarr D. Murphy, Esq., Goodwin Procter LLP }\end{array}$

