

December 29, 2023

Joern Aldag
Chief Executive Officer
HOOKIPA Pharma Inc.
350 Fifth Avenue, 72nd Floor, Suite 7240
New York, NY 10118

Statement on Form S-3
2023

Re: HOOKIPA Pharma Inc.
Registration

Filed December 22,

File No. 333-276220

Dear Joern Aldag:

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.

Stacey Gama at 202-551-3188 with any questions.

Please contact Doris

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Finn Murphy, Esq.