

**Proteon Therapeutics, Inc.**  
**200 West Street**  
**Waltham, MA 02451**

December 18, 2019

**VIA EDGAR AND E-MAIL**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Joseph McCann

**Re: Proteon Therapeutics, Inc. Registration Statement on Form S-4 (File No. 333-234549)**

Ladies and Gentlemen:

In accordance with Rule 461 of Regulation C of the General Rules and Regulations under the Securities Act of 1933, as amended, we hereby request acceleration of the effective date of the Registration Statement on Form S-4 (File No. 333-234549) (the "**Registration Statement**") of Proteon Therapeutics, Inc. (the "**Company**"). We respectfully request that the Registration Statement become effective as of 4:00 p.m., Eastern time, on December 19, 2018, or as soon as practicable thereafter. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Morgan, Lewis & Bockius LLP, by calling Tara McElhiney at (713) 890-5732.

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Very truly yours,

**Proteon Therapeutics, Inc.**

By: /s/ George Eldridge  
George Eldridge,  
Senior Vice President, Chief Financial Officer, Treasurer and Assistant  
Secretary

CC: Timothy P. Noyes, Proteon Therapeutics, Inc.  
Julio E. Vega, Morgan, Lewis & Bockius LLP  
Tara R. McElhiney, Morgan, Lewis & Bockius LLP  
Zachary E. Zemlin, Morgan, Lewis & Bockius LLP

*[Proteon Therapeutics, Inc. – Signature Page to Request for Acceleration]*

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