



DIVISION OF
CORPORATION FINANCE

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

December 27, 2023

Robert Wollin
General Counsel
MeiraGTx Holdings plc
450 East 29th Street, 14th Floor
New York, New York 10016

Re: MeiraGTx Holdings plc
Registration Statement on Form S-3
Filed December 21, 2023
File No. 333-276183

Dear Robert Wollin:

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 Jimmy McNamara at 202-551-7349 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Peter Handrinos