



DIVISION OF  
CORPORATION FINANCE

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

August 23, 2019

Ton Logtenberg  
Chief Executive Officer  
Merus N.V.  
Yalelaan 62  
3584 CM Utrecht  
The Netherlands

**Re: Merus N.V.**  
**Registration Statement on Form F-3**  
**Filed August 20, 2019**  
**File No. 333-233367**

Dear Dr. Logtenberg:

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 Tonya K. Aldave at (202) 551-3601 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Healthcare & Insurance

cc: Peter Handrinos, Esq.