



DIVISION OF
CORPORATION FINANCE

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

May 4, 2023

Richard Giroux
Chief Financial Officer
MeiraGTx Holdings plc
450 East 29th Street, 14th Floor
New York, NY 10016

Re: MeiraGTx Holdings plc
Form 10-K for the fiscal year ended December 31, 2022
Filed March 14, 2023
File No. 001-38520

Dear Richard Giroux:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Life Sciences