



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