



DIVISION OF  
CORPORATION FINANCE

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

January 6, 2022

Vigil Neuroscience, Inc.  
1 Broadway, 7th Floor, Suite 07-300  
Cambridge, MA 02142

**Re: Vigil Neuroscience, Inc.  
Form S-1  
Exhibit Nos. 10.11, 10.12  
Filed November 19, 2021  
File No. 333-261230**

Dear Dr. Magovčević-Liebisch:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance

cc: Kingsley L. Taft, Esq.