

**MeiraGTx Holdings plc**  
450 East 29th Street, 14th Floor  
New York, New York 10016

August 9, 2023

**Via EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
Office of Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Alan Campbell

Re: **MeiraGTx Holdings plc**  
**Registration Statement on Form S-3 Filed on August 3, 2023**  
**File No. 333-273672**

To whom it may concern:

Pursuant to Rule 461(a) under the Securities Act of 1933, as amended, MeiraGTx Holdings plc (the "**Company**") hereby respectfully requests that the effective date of the Company's Registration Statement on Form S-3 (File No. 333-273672) be accelerated by the Securities and Exchange Commission to 4:30 p.m. Washington D.C. time on August 11, 2023 or as soon as practicable thereafter.

The Company requests that we be notified of such effectiveness by a telephone call to N. Danny Shulman of Latham & Watkins LLP at (212) 906-4510 and that such effectiveness also be confirmed in writing.

Very truly yours,

**MeiraGTx Holdings plc**

By: /s/ Richard Giroux  
Richard Giroux  
Chief Operating Officers and Chief Financial Officer

cc: Peter Handrinos, Latham & Watkins LLP  
Keith Halverstam, Latham & Watkins LLP  
N. Danny Shulman, Latham & Watkins LLP

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