

August 8, 2023

Alexandria Forbes, Ph.D.
President and Chief Executive Officer
MeiraGTx Holdings plc
450 East 29th Street, 14th Floor
New York, New York 10016

plc

Statement on Form S-3

2023

Re: MeiraGTx Holdings

Registration

Filed August 3,

File No. 333-273675

Dear Alexandria Forbes:

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 Alan Campbell at 202-551-4224 with any questions.

Please contact Alan

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Keith Halverstam