

December 27, 2023

Robert Wollin  
General Counsel  
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 December 21,

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.

McNamara at 202-551-7349 with any questions.

Please contact Jimmy

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Peter Handrinou