

**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
June 7, 2018**

**ORDER GRANTING CONFIDENTIAL TREATMENT  
UNDER THE SECURITIES ACT OF 1933**

**MeiraGTx Holdings plc**

**File No. 333-224914 - CF#36219**

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MeiraGTx Holdings plc submitted an application under Rule 406 requesting confidential treatment for information it excluded from the Exhibits to a Form S-1 registration statement filed on May 14, 2018, as amended.

Based on representations by MeiraGTx Holdings plc that this information qualifies as confidential commercial or financial information under the Freedom of Information Act, 5 U.S.C. 552(b)(4), the Division of Corporation Finance has determined not to publicly disclose it. Accordingly, excluded information from the following exhibits will not be released to the public for the time periods specified:

|               |         |                |
|---------------|---------|----------------|
| Exhibit 10.10 | through | April 13, 2028 |
| Exhibit 10.11 | through | April 13, 2028 |
| Exhibit 10.12 | through | April 13, 2028 |
| Exhibit 10.13 | through | April 13, 2028 |
| Exhibit 10.14 | through | April 13, 2028 |

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority:

Brent J. Fields  
Secretary