

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

December 27, 2023

*Via EDGAR*

Securities and Exchange Commission  
Division of Corporation Finance  
Office of Life Sciences  
100 F Street, N.E.  
Washington, D.C. 20549

**Re: MeiraGTx Holdings plc**  
**Registration Statement on Form S-3**  
**Filed December 21, 2023**  
**File No. 333-276183**

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. 333-276183) be accelerated by the Securities and Exchange Commission to 4:30 p.m. Washington D.C. time on December 29, 2023 or as soon as practicable thereafter.

The Company requests that we be notified of such effectiveness by a telephone call to Keith L. Halverstam of Latham & Watkins LLP at (212) 906-1761 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

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