

May 4, 2023

Richard Giroux
Chief Financial Officer
MeiraGTX Holdings plc
450 East 29th Street, 14th Floor
New York, NY 10016

plc

fiscal year ended December 31, 2022

2023

Re: MeiraGTX Holdings

Form 10-K for the

Filed March 14,

File No. 001-38520

Dear Richard Giroux:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance

Office of Life Sciences