

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

May 4, 2023

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

> Re: MeiraGTx Holdings plc Form 10-K for the fiscal year ended December 31, 2022 Filed March 14, 2023 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