

October 12, 2021

RA Session II  
Chief Executive Officer  
Taysha Gene Therapies, Inc.  
3000 Pegasus Park Drive, Suite 1430  
Dallas, Texas 75247

Therapies, Inc.  
Statement on Form S-3  
2021

Re: Taysha Gene  
Registration  
Filed October 5,  
File No. 333-260069

Dear Mr. Session II:

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.

Please contact Jane Park at 202-551-7439 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Divakar Gupta, Esq.