

April 7, 2023

Sean P. Nolan  
Chief Executive Officer  
Taysha Gene Therapies, Inc.  
3000 Pegasus Park Drive, Suite 1430  
Dallas, Texas 75247

Therapies, Inc.

Statement on Form S-3

Re: Taysha Gene

Registration

Filed April 5, 2023  
File No. 333-271144

Dear Sean P. Nolan:

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 Joshua Gorsky at 202-551-7836 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Madison A. Jones