

September 6, 2023

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

Therapies, Inc.

Statement on Form S-3
2023

Re: Taysha Gene

Registration

Filed August 30,

File No. 333-274264

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 Doris

Stacey Gama at 202-551-3188 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Madison Jones, Esq.