



April 27, 2023

VIA EDGAR

Joshua Gorsky
U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

**Re: Taysha Gene Therapies, Inc.
Registration Statement on Form S-3 (File No. 333-271144)
Request for Acceleration of Effective Date**

**Acceleration Request
Requested Date: Monday, May 1, 2023
Requested Time: 4:00 p.m. Eastern Time**

Dear Mr. Gorsky:

In accordance with Rule 461 under the Securities Act of 1933, as amended, the undersigned registrant (the "**Registrant**") hereby requests that the Securities and Exchange Commission take appropriate action to cause the above-referenced Registration Statement on Form S-3 (File No. 333-271144) (the "**Registration Statement**") to become effective on Monday, May 1, 2023, at 4:00 p.m. Eastern Time, or as soon thereafter as is practicable.

Once the Registration Statement has been declared effective, please orally confirm that event with Madison Jones of Cooley LLP, counsel to the Registrant, at (202) 728-7087, or in her absence, Paul Alexander, at (202) 776-2118.

Very truly yours,

TAYSHA GENE THERAPIES, INC.

By: /s/ Sean P. Nolan
Sean P. Nolan
Chief Executive Officer