

**Taysha Gene Therapies, Inc.**  
**3000 Pegasus Park Drive, Suite 1430**  
**Dallas, Texas 75247**

September 7, 2023

Via Edgar

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549  
Attn: Doris Stacey Gama

**RE: Taysha Gene Therapies, Inc.**  
**Registration Statement on Form S-3**  
**File No. 333-274264**

**Acceleration Request**  
**Requested Date: September 8, 2023**  
**Requested Time: 4:00 p.m. Eastern Time**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Exchange Act of 1933, as amended, the undersigned 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. 333-274264) (the “**Registration Statement**”) to become effective at 4:00 p.m. Eastern Time on Friday, September 8, 2023, 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.

*[Signature page follows]*

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Sincerely,

**Taysha Gene Therapies, Inc.**

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

cc: Kamran Alam, Chief Financial Officer, Taysha Gene Therapies, Inc.  
Madison Jones, Cooley LLP  
Paul Alexander, Cooley LLP