

November 10, 2020

Securities and Exchange Commission  
Division of Corporate Finance  
100 F Street, NE  
Washington, DC 20549

Attention: Tim Buchmiller

Re: Axovant Gene Therapies Ltd.  
Registration Statement on Form S-4  
File No. 333-249279

**Acceleration Request**

**Request Date: Thursday, November 12, 2020**

**Request Time: 5:00 P.M. Eastern Standard Time**

Ladies and Gentleman:

Axovant Gene Therapies Ltd. (the "Company") hereby requests acceleration of the effective date of the above-referenced Registration Statement so that it may become effective at 5:00 p.m. Eastern Time on November 12, 2020, or as soon as practicable thereafter, unless the Company notifies you otherwise prior to such time.

Once the Registration Statement has been declared effective, please orally confirm that event with John McKenna of Cooley LLP, counsel to the Company at (650) 843-5059, or in his absence, Milson Yu at (650) 843-5296.

*[Signature Page Follows]*

Very truly yours,

Axovant Gene Therapies Ltd.

By: /s/ David Nassif  
David Nassif  
*Principal Financial Officer*

cc: Pavan Cheruvu, Axovant Gene Therapies Ltd.  
John McKenna, Cooley LLP  
Milson Yu, Cooley LLP