



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

January 16, 2020

David Nassif  
Chief Financial Officer  
Axovant Gene Therapies Ltd.  
Suite 1, 3rd Floor  
11-12 St. James' Square  
London SW1Y 4LB, United Kingdom

**Re: Axovant Gene Therapies Ltd.**  
**Registration Statement on Form S-3**  
**Filed January 10, 2020**  
**File No. 333-235889**

Dear Mr. Nassif:

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 Paul Fischer at 202-551-3415 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: John McKenna, Esq.