



DIVISION OF  
CORPORATION FINANCE

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

May 10, 2024

Gregory Perry  
Chief Financial Officer  
Merus N.V.  
Uppsalalaan 17  
3584 CT Utrecht  
The Netherlands

**Re: Merus N.V.**  
**Form 10-K for Fiscal Year Ended December 31, 2023**  
**File No. 001-37773**

Dear Gregory Perry:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences