

VIA EDGAR

March 28, 2023

United States Securities and Exchange Commission
Office of Life Sciences
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Re: Vigil Neuroscience, Inc.
Acceleration Request for Registration Statement on Form S-3
File No. 333-270710

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended (the “**Act**”), Vigil Neuroscience, Inc. (the “**Company**”) hereby requests that the effective date of the above-referenced registration statement (the “**Registration Statement**”) be accelerated to March 30, 2023, at 4:01 p.m., Eastern Time, or as soon thereafter as practicable, unless we or our outside counsel, Goodwin Procter LLP, request by telephone that such Registration Statement be declared effective at some other time. In making this acceleration request, the Company acknowledges that it is aware of its responsibilities under the Act.

Once the Registration Statement is effective, please orally confirm the event with our counsel, Goodwin Procter LLP by calling Gabriela Morales-Rivera at (617) 570-1329. If you have any questions regarding this request, please contact Gabriela Morales-Rivera of Goodwin Procter LLP at (617) 570-1329.

Sincerely,

Vigil Neuroscience, Inc.

/s/ Ivana Magovčević-Liebisch

Ivana Magovčević-Liebisch

President and Chief Executive Officer

cc: Christopher Verni, *Vigil Neuroscience, Inc.*
Gabriela Morales-Rivera, *Goodwin Procter LLP*