

Vigil Neuroscience, Inc.
1 Broadway, 7th Floor, Suite 07-300
Cambridge, MA 02142

October 12, 2022

VIA EDGAR

Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, DC 20549

Attn: Dillon Hagius

**Re: Vigil Neuroscience, Inc.
Registration Statement on Form S-1
Filed September 30, 2022
File No. 333-267672**

Ladies and Gentlemen:

Pursuant to Rules 460 and 461 promulgated under the Securities Act of 1933, as amended, Vigil Neuroscience, Inc., a Delaware corporation (the "Company"), hereby respectfully requests that the effective time of the above referenced Registration Statement on Form S-1 filed by the Company be accelerated to 4:01 p.m., Eastern Standard Time, on October 14, 2022 or as soon thereafter as practicable.

Very truly yours,

VIGIL NEUROSCIENCE, INC.

/s/ Ivana Magovčević-Liebisch

Ivana Magovčević-Liebisch
President and Chief Executive Officer

cc: Jennifer Ziolkowski, *Vigil Neuroscience, Inc.*
Christopher Verni, *Vigil Neuroscience, Inc.*
Kingsley L. Taft, *Goodwin Procter LLP*
Jacqueline Mercier, *Goodwin Procter LLP*
Gabriela Morales-Rivera, *Goodwin Procter LLP*