

March 27, 2023

Ivana Magovevi-Liebisch
President and Chief Executive Officer
Vigil Neuroscience, Inc.
100 Forge Road, Suite 700
Watertown, MA 02472

Inc.

Statement on Form S-3

2023

Re: Vigil Neuroscience,
Registration
Filed March 21,
File No. 333-270710

Dear Ivana Magovevi-Liebisch:

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.

Polynice at 202-551-8707 with any questions.

Please contact Cindy

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:
Morales-Rivera, Esq.

Gabriela