



**XORTX THERAPEUTICS INC.**  
3710 - 33rd Street NW  
Calgary, Alberta T2L 2M1  
Canada

September 19, 2022

**VIA EDGAR**

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

Attn: Joshua Gorsky

**Re: XORTX Therapeutics Inc.**  
**Registration Statement on Form F-1**  
**File No. 333-267328**  
**Request for Acceleration**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, XORTX Therapeutics Inc. (the "**Registrant**") hereby requests acceleration of effectiveness of the registration statement on Form F-1 (File No. 333-267328) (the "**Registration Statement**") to 4:30 p.m., Eastern Time, on September 19, 2022, or as soon as practicable thereafter.

The Registrant understands that the Staff will consider this request as confirmation by the Registrant of its awareness of its responsibilities under the federal securities laws as they relate to the issuance of the securities covered by the Registration Statement. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Troutman Pepper Hamilton Sanders LLP, by calling Thomas M. Rose at (757) 687-7715.

Very truly yours,

XORTX Therapeutics Inc.

By: /s/ Allen Davidoff

Name: Allen Davidoff

Title: President and Chief Executive Officer

cc: Thomas M. Rose.



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