



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

September 21, 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

Attention: Joshua Gorsky

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

Ladies and Gentlemen:

Reference is made to our letter, dated September 19, 2022, in which we requested the acceleration of the effective date of the Registration Statement on Form F-1 (File No. 333-267328) to September 19, 2022 at 4:30 p.m., Eastern time, or as soon as practicable thereafter.

We are no longer requesting that such Registration Statement be declared effective at this time, and we hereby formally withdraw our request for acceleration of the effective date.

Please direct any question to Thomas M. Rose, Esq., at (757) 687-7715.

Sincerely,

XORTX Therapeutics Inc.

By: /s/ Allen Davidoff  
Name: Allen Davidoff  
Title: CEO



**XORTX Therapeutics Inc.**  
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