

October 8, 2021

VIA EDGAR

Securities and Exchange Commission

Division of Corporation Finance

100 F. Street, N.E.

Washington, D.C. 20549

Re: XORTX Therapeutics Inc. (the "**Company**")

Registration Statement on Form F-1

File No. 333-258741

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, the undersigned respectfully requests that the effective date of the above-referenced Registration Statement be accelerated so that the same will become effective at 4:30PM on October 12, 2021, or as soon thereafter as is practicable, unless we or our outside counsel, Dorsey & Whitney LLP, request by telephone that such Registration Statement be declared effective at some other time.

Very truly yours,

XORTX Therapeutics Inc.

By: /s/ Allen Davidoff

Name: Allen Davidoff

Title: Chief Executive Officer

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