



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

November 20, 2024

Allen Davidoff  
President and Chief Executive Officer  
XORTX Therapeutics Inc.  
3710–33rd Street NW  
Calgary, Alberta, Canada T2L 2M1

**Re: XORTX Therapeutics Inc.**  
**Registration Statement on Form F-1**  
**Filed November 15, 2024**  
**File No. 333-283275**

Dear Allen Davidoff:

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.

Please contact Alan Campbell at 202-551-4224 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Nicole A. Edmonds