

December 9, 2024

Rachel McMinn  
Chief Executive Officer  
Neurogene Inc.  
535 W 24th St.  
5th Floor  
New York, NY 10011

Re: Neurogene Inc.  
Registration Statement on Form S-1  
Filed December 2, 2024  
File No. 333-283561

Dear Rachel McMinn:

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 Tamika Sheppard at 202-551-8346 with any questions.

Sincerely,  
  
Division of  
  
Office of Life

Corporation Finance  
  
Sciences  
cc: Branden C. Berns