

VIA EDGAR TRANSMISSION

April 3, 2019

Division of Corporation Finance
United States Securities and Exchange Commission
100 F Street, N.E.
Mail Stop 4720
Washington, D.C. 20549
Attn: Kevin Woody

**Re: Merus N.V.
Registration Statement on Form F-1
Filed December 27, 2019, as amended
Registration No. 333-229044**

Dear Mr. Woody:

In accordance with Rule 461 of Regulation C of the General Rules and Regulations under the Securities Act of 1933, as amended, we hereby request the acceleration of the effective date of the above-referenced Registration Statement so that it will become effective on Friday, April 5, 2019 at 4:00 p.m. Eastern Time or as soon thereafter as practicable, or at such later time as Merus N.V. (the "Company") or its counsel may request via telephone call to the staff. Please contact Peter Handrinos of Latham & Watkins LLP, counsel to the Company, at (617) 948-6060, or in his absence, Jennifer Yoon at (617) 880-4540, to provide notice of effectiveness, or if you have any other questions or concerns regarding this matter.

Merus N.V.
Yalelaan 62, 3584 CM Utrecht
The Netherlands

T +31 (0)30 253 8800
E enquiries@merus.nl
W www.merus.nl

KVK 30189136
BTW NL812247413B01
IBAN NL 73 RABO 0117 5633

*Merus is a Nasdaq-listed biotechnology company based in the Netherlands and in the US,
focusing on the development of full length IgG human bispecific antibodies for the treatment of cancer patients.*

Sincerely yours,

Merus N.V.

By: /s/ Ton Logtenberg

Ton Logtenberg

President, Chief Executive Officer and Principal
Financial Officer

cc: Peter Silverman, General Counsel, Merus N.V.
Peter Handrinos, Latham & Watkins LLP

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