

February 28, 2023

**VIA EDGAR TRANSMISSION**

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Life Sciences  
100 F Street, N.E.  
Mail Stop 4720  
Washington, DC 20549

**Re: Merus N.V.  
Request for Withdrawal of Registration Statement on Form S-3  
File No. 333-233383**

Dear Sir or Madam,

Pursuant to Rule 477 promulgated under the Securities Act of 1933, as amended (the "Securities Act"), Merus N.V. (the "Company") hereby requests that the Registration Statement on Form S-3 (File No. 333-233383), initially filed with the Securities and Exchange Commission (the "Commission") on August 21, 2019 as a Registration Statement on Form F-3 and amended by a Post-Effective Amendment No. 1 to Form F-3 on Form S-3 filed on April 30, 2020 (together, the "Registration Statement") and all exhibits thereto, be withdrawn effective as of the date hereof or at the earliest practicable date hereafter.

The Company is seeking withdrawal of the Registration Statement because the Company's contractual obligations to maintain the effectiveness of the Registration Statement have expired. No securities have been sold under the Registration Statement.

The Company acknowledges that no refund will be made for fees paid to the Commission in connection with the filing of the Registration Statement. However, in accordance with Rule 457(p) under the Securities Act, the Company requests that all fees paid to the Commission in connection with the filing of the Registration Statement be credited for future use.

Please direct any questions or comments regarding this correspondence to our counsel, Jennifer A. Yoon of Latham & Watkins LLP at (617) 880-4540.

Thank you for your assistance in this matter.

Very truly yours,

Merus N.V.

By: /s/ Peter B. Silverman

Name: Peter B. Silverman

Title: Executive Vice President, Chief Operating  
Officer and General Counsel

cc: Peter N. Handrinos, Esq., Latham & Watkins LLP  
Wesley C. Holmes, Esq., Latham & Watkins LLP  
Jennifer A. Yoon, Esq., Latham & Watkins LLP