



DIVISION OF
CORPORATION FINANCE

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

November 27, 2023

Nathaniel S. Gardiner
Senior Vice President and General Counsel
ENANTA PHARMACEUTICALS INC
500 Arsenal Street
Watertown, MA 02472

Re: ENANTA PHARMACEUTICALS INC
Registration Statement on Form S-3
Filed November 22, 2023
File No. 333-275723

Dear Nathaniel S. Gardiner:

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 Jimmy McNamara at 202-551-7349 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Stacie S. Aarestad