



DIVISION OF
CORPORATION FINANCE

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

February 26, 2024

Paul Mellett
Chief Financial Officer
Enanta Pharmaceuticals, Inc.
500 Arsenal Street
Watertown, MA 02472

Re: Enanta Pharmaceuticals, Inc.
Form 10-K for Fiscal Year Ended September 30, 2023
File No. 001-35839

Dear Paul Mellett:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance
Office of Life Sciences