



DIVISION OF
CORPORATION FINANCE

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

July 19, 2017

Werner Cautreels
President and Chief Executive Officer
Selecta Biosciences, Inc.
480 Arsenal Way
Watertown, MA 02472

Re: Selecta Biosciences, Inc.
Registration Statement on Form S-3
Filed July 13, 2017
File No. 333-219262

Dear Dr. Cautreels:

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 Irene Paik at (202) 551-6553 with any questions.

Division of Corporation Finance
Office of Healthcare & Insurance

cc: Brandon Bortner, Esq., Latham & Watkins LLP