



DIVISION OF  
CORPORATION FINANCE

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

October 30, 2023

Matt Bartholomae  
General Counsel  
Selecta Biosciences, Inc.  
65 Grove Street  
Watertown, MA 02472

**Re: Selecta Biosciences, Inc.**  
**Registration Statement on Form S-3**  
**Filed October 25, 2023**  
**File No. 333-275171**

Dear Matt Bartholomae:

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 Tamika Sheppard at 202-551-8346 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Sarah Griffiths