



DIVISION OF
CORPORATION FINANCE

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

December 11, 2019

Jerel Banks
Chief Executive Officer
Benitec Biopharma Limited
Level 14, 114 William Street
Melbourne, VIC, 3000, Australia

Re: Benitec Biopharma Limited
Registration Statement on Form F-1
Filed December 9, 2019
File No. 333-235412

Dear Mr. Banks:

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 Ada D. Sarmento at 202-551-3798 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Andrew S. Reilly, Esq.