



DIVISION OF  
CORPORATION FINANCE

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

June 1, 2022

Spiros Jamas  
Chief Executive Officer  
Entera Bio Ltd.  
Kiryat Hadassah  
Minrav Building - Fifth Floor  
Jerusalem, Israel 9112002

**Re: Entera Bio Ltd.**  
**Registration Statement on Form S-3**  
**Filed May 27, 2022**  
**File No. 333-265286**

Dear Spiros Jamas:

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 Michael Davis at 202-551-4385 or Joe McCann at 202-551-6262 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Drew M. Altman