



DIVISION OF
CORPORATION FINANCE

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

March 19, 2021

Sean Ekins
VP of Finance
AVITA Medical, Inc.
28159 Avenue Stanford
Suite 220
Valencia, CA 91355

Re: AVITA Medical, Inc.
Form 10-K for the fiscal year ended June 30, 2020
Filed August 27, 2020
File No. 1-39059

Dear Mr. Ekins:

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