



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