



DIVISION OF  
CORPORATION FINANCE

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

April 18, 2023

Sean Ekins  
Chief Financial Officer  
AVITA Medical, Inc.  
28159 Avenue Stanford, Suite 220  
Valencia, CA 91355

**Re: AVITA Medical, Inc.**  
**Registration Statement on form S-3**  
**Filed on April 14, 2023**  
**File No. 333-271276**

Dear Sean Ekins:

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 Nicholas O'Leary at (202) 551-4451 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Christopher Cunningham