



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