



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

DIVISION OF  
CORPORATION FINANCE

September 18, 2019

Michael Perry  
Chief Executive Officer  
Avita Medical Limited  
Level 7, 330 Collins Street  
Melbourne VIC 3000 Australia

**Re: Avita Medical Limited  
Amendment No. 2 to Draft Registration Statement on Form 20-F  
Exhibit Nos. 4.3, 4.4, 4.5, 4.6 and 4.7  
Submitted September 11, 2019  
CIK No. 0001762303**

Dear Dr. Perry:

We understand from your counsel that you have redacted information from the exhibits identified above and will assert that the redacted information is not material and would cause competitive harm if publicly disclosed. For us to assess your compliance with the form requirements, please supplementally provide us, within five business days, with an unredacted paper copy (marked to show where you have redacted information in your filing) of the exhibits identified above.

Please submit your response only to the address presented below. If you conclude that public disclosure of this information would cause you competitive harm, do not respond by submitting correspondence on EDGAR, sending a response by email or by sending your response to a Division staff member. You may wish to consider submitting your response in compliance with Rule 83 to protect it from public access while the materials are in our possession. If you request us to do so in accordance with Rule 418 or Rule 12b-4, we will destroy your supplemental submissions in connection with this compliance review when we conclude our assessment. In the absence of a request to destroy or return your supplemental materials, we will retain them in accordance with our record retention protocols.

To protect the confidentiality of your response, send it to:

Office of Disclosure Support, Mail Stop 4561  
Division of Corporation Finance  
U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549

We will notify you of any comments we may have or that we have concluded our assessment of your compliance with the form.

If you have any questions, please contact us at [RedactedExhibits@sec.gov](mailto:RedactedExhibits@sec.gov). Include only your contact information in the email and your examiner will call you. Do not include or discuss any confidential information in your email.

Sincerely,

Division of Corporation Finance

cc: Christopher H. Cunningham, Esq.