



DIVISION OF
CORPORATION FINANCE

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

July 11, 2023

Jerel Banks
Chief Executive Officer
Benitec Biopharma Inc.
3940 Trust Way
Hayward, CA 94545

Re: Benitec Biopharma Inc.
Registration Statement on Form S-1
Filed July 7, 2023
File No. 333-273177

Dear Jerel Banks:

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 Jason Drory at 202-551-8342 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Louis Rambo