

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

August 21, 2020

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

> Re: Benitec Biopharma Inc. Registration Statement on Form S-1 Filed August 14, 2020 File No. 333-246314

Dear Dr. 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 Tim Buchmiller at (202) 551-3635 with any questions.

Sincerely,

Division of Corporation Finance Office of Life Sciences

cc: Louis Rambo, Esq.