

BENITEC BIOPHARMA INC.
3940 TRUST WAY
HAYWARD, CALIFORNIA 94545

May 23, 2024

VIA EDGAR

Tyler Howes
Securities and Exchange Commission
Division of Corporation Finance
Office of Life Sciences
100 F Street, N.E.
Washington, D.C. 20549

Re: Benitec Biopharma Inc.
Registration Statement on Form S-1 (File No. 333-279439)

Dear Mr. Howes:

Pursuant to Rule 461 of the Securities Act of 1933, as amended, Benitec Biopharma Inc. hereby requests acceleration of the effective date of the above-referenced Registration Statement on Form S-1 (File No. 333-279439) so that it may become effective at 4:00 p.m. Eastern Time on May 28, 2024, or as soon thereafter as practicable.

Very truly yours,

BENITEC BIOPHARMA INC.

By: /s/ Dr. Jerel Banks

Name: Dr. Jerel Banks

Title: Chief Executive Officer

cc: Louis Rambo, Proskauer Rose LLP