

**BENITEC BIOPHARMA INC.**  
3940 Trust Way  
Hayward, California 94545

December 15, 2022

**VIA EDGAR**

Tyler Howes  
United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Life Sciences  
100 F Street, N.E.  
Washington, D.C. 20549-1004

**Re: Benitec Biopharma Inc.**  
**Registration Statement on Form S-1 (File No. 333-268763)**

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. 333-268763), as amended, so that it may become effective at 4:15 p.m., Eastern Time on December 19, 2022, or as soon thereafter as practicable.

*[Signature page follows]*

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Very truly yours,

**BENITEC BIOPHARMA INC.**

By: /s/ Dr. Jerel Banks

Name: Dr. Jerel Banks

Title: Chief Executive Officer

*[Signature Page to Acceleration Request]*