

**BENITEC BIOPHARMA INC.**  
3940 TRUST WAY  
HAYWARD, CALIFORNIA 94545

February 6, 2026

**VIA EDGAR**

Ms. Jessica Dickerson  
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-3 (File No. 333-293077)**

Dear Ms. Dickerson:

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-3 (File No. 333-293077) so that it may become effective at 3:00 p.m. Eastern Time on February 10, 2026, 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: Matthew S. O'Loughlin, O'Melveny & Myers LLP