

October 30, 2023

Matt Bartholomae
General Counsel
Selecta Biosciences, Inc.
65 Grove Street
Watertown, MA 02472

Biosciences, Inc.

Statement on Form S-3
2023

Re: Selecta
Registration
Filed October 25,
File No. 333-275171

Dear Matt Bartholomae:

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.

Sheppard at 202-551-8346 with any questions.

Please contact Tamika

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Sarah Griffiths