

November 27, 2023

Nathaniel S. Gardiner
Senior Vice President and General Counsel
ENANTA PHARMACEUTICALS INC
500 Arsenal Street
Watertown, MA 02472

PHARMACEUTICALS INC
Statement on Form S-3
2023

Re: ENANTA
Registration
Filed November 22,
File No. 333-275723

Dear Nathaniel S. Gardiner:

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.

McNamara at 202-551-7349 with any questions.

Please contact Jimmy

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc:

Stacie S. Aarestad