



July 20, 2017

**VIA EDGAR TRANSMISSION**

Securities and Exchange Commission  
Division of Corporation Finance  
Mail Stop 3010  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Irene Paik

**Re: Selecta Biosciences, Inc.**

**Registration Statement on Form S-3 (Registration No. 333-219262)**

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, we hereby request acceleration of the effective date of the Registration Statement on Form S-3 (Registration No. 333- 219262) (the "Registration Statement") of Selecta Biosciences, Inc. (the "Company"). We respectfully request that the Registration Statement become effective as of 4:30 p.m., Eastern Time, on July 21, 2017, or at such later time as the Company or its counsel may orally request via telephone call to the staff. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Latham & Watkins LLP, by calling Peter Handrinos at (617) 948-6060 or Brandon Bortner at (202) 637-2117.

If you have any questions regarding the foregoing, please do not hesitate to contact Peter Handrinos at (617) 948-6060 or Brandon Bortner at (202) 637-2117, of Latham & Watkins LLP. Thank you in advance for your consideration.

Very truly yours,

**SELECTA BIOSCIENCES, INC.**

By: /s/ David Abraham

Name: David Abraham

Title: General Counsel, Chief Compliance Officer, Corporate Secretary

cc: Peter N. Handrinos, Latham & Watkins LLP  
Brandon J. Bortner, Latham & Watkins LLP

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