

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

July 19, 2017

Werner Cautreels President and Chief Executive Officer Selecta Biosciences, Inc. 480 Arsenal Way Watertown, MA 02472

Re: Selecta Biosciences, Inc.

Registration Statement on Form S-3

Filed July 13, 2017 File No. 333-219262

Dear Dr. Cautreels:

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.

Please contact Irene Paik at (202) 551-6553 with any questions.

Division of Corporation Finance Office of Healthcare & Insurance

cc: Brandon Bortner, Esq., Latham & Watkins LLP