

---

Entera Bio Ltd.  
Minray Building – Fifth Floor  
Jerusalem, Israel 9112002

May 13, 2026

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, D.C. 20549  
Attention: Chris Edwards

**RE:     Entera Bio Ltd. (the “Company”)**  
**Registration Statement on Form S-3 (the “Registration Statement”)**  
**Filed May 8, 2026**  
**File No. 333-295710**

Dear Mr. Edwards:

The Company hereby requests, pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, acceleration of effectiveness of the Registration Statement so that such Registration Statement will become effective as of 4:00 p.m., Eastern Time, on May 15, 2026, or as soon thereafter as practicable.

[Signature page follows]

---

Very truly yours,

**Entera Bio Ltd.**

By: /s/ Miranda Toledano

Name: Miranda Toledano

Title: Chief Executive Officer

---

---