

OPPENHEIMER & CO. INC.
85 BROAD STREET
NEW YORK, NY 10004

January 29, 2018

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, DC 20549

**Re: Entera Bio Ltd.
Withdrawal of Acceleration Request- Registration Statement on Form F-1, as amended
File No. 333-221472**

Ladies and Gentlemen:

Reference is made to our letter, filed as correspondence via EDGAR on January 19, 2018, in which we, as representative of the several underwriters of Entera Bio Ltd.'s proposed initial public offering of ordinary shares, joined Entera Bio Ltd.'s request for acceleration of the effective date of the above-referenced Registration Statement for Tuesday, January 23, 2018, at 4:00 p.m. Eastern Time. Entera Bio Ltd. is no longer requesting that such Registration Statement be declared effective at this time and we hereby formally withdraw our request for acceleration of the effective date.

Very truly yours,

Oppenheimer & Co. Inc.

By: /s/ Michael Margolis
Name: Michael Margolis
Title: Managing Director
