



DIVISION OF  
CORPORATION FINANCE

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

November 14, 2024

Michael McElhaugh  
Chief Executive Officer  
Arbutus Biopharma Corporation  
701 Veterans Circle  
Warminster, PA 18974

**Re: Arbutus Biopharma Corporation**  
**Registration Statement on Form S-3**  
**Filed November 6, 2024**  
**File No. 333-283038**

Dear Michael McElhaugh:

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 Tyler Howes at 202-551-3370 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Stephen Nicolai, Esq.