



DIVISION OF  
CORPORATION FINANCE

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

March 5, 2026

Adam Laponis  
Chief Financial Officer  
Twist Bioscience Corporation  
681 Gateway Blvd  
South San Francisco, CA 94080

**Re: Twist Bioscience Corporation**  
**Form 10-K for Fiscal Year Ended September 30, 2025**  
**File No. 001-38720**

Dear Adam Laponis:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences