

September 3, 2020

David Hastings  
Chief Financial Officer  
Arbutus Biopharma Corporation  
701 Veterans Circle  
Warminster, Pennsylvania 18974

Corporation  
Statement on Form S-3  
2020

Re: Arbutus Biopharma  
Registration  
Filed August 28,  
File No. 333-248467

Dear Mr. Hastings:

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 Courtney Lindsay at (202) 551-7237 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc:

Steve Abrams