



DIVISION OF  
CORPORATION FINANCE

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

August 15, 2022

Nick Pointon  
Chief Financial Officer  
Arqit Quantum Inc.  
1st Floor, 3 More London Riverside  
London SE1 2RE , United Kingdom

**Re: Arqit Quantum Inc.**  
**Form 20-F for the Year Ended September 30, 2021**  
**Filed December 16, 2021**  
**File No. 001-40777**

Dear Mr. Pointon:

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 Technology