

January 28, 2025

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
Office of Technology
100 F Street, NE
Washington, D.C. 20549

Attn: Matthew Derby

**Re: Arqit Quantum Inc. (the "Company")
Registration Statement on Form F-3, as amended (File No. 333-284343)**

Dear Mr. Derby:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, the Company hereby requests that the effective date of the above-referenced Registration Statement be accelerated so that it becomes effective at 4:00 p.m., Eastern Time, on January 29, 2025, or as soon thereafter as practicable.

The Company also requests that the Securities and Exchange Commission confirm the effective date and time of the Registration Statement to Company counsel, White & Case LLP, Attention: Monica Holden, by email to mholden@whitecase.com.

[Signature page follows]

Sincerely,

ARQIT QUANTUM INC.

By: /s/ Andrew Leaver

Name: Andrew Leaver

Title: Chief Executive Officer

(Signature Page to F-3 Acceleration Request)
