

**BEAM THERAPEUTICS INC.**  
26 Landsdowne Street  
Cambridge, MA 02139

September 28, 2020

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporate Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Re: Beam Therapeutics Inc.  
Registration Statement on Form S-1 (File No. 333-249093)  
Request for Acceleration

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Beam Therapeutics Inc., a Delaware corporation (the "Company"), hereby requests that the effective date for the registration statement referred to above be accelerated so that it will be declared effective at 4:00 p.m. Eastern Time on September 30, 2020, or as soon as possible thereafter. The Company hereby authorizes Marc Rubenstein or Thomas Danielski of Ropes & Gray LLP, counsel to the Company, to orally modify or withdraw this request for acceleration.

Please call Thomas Danielski of Ropes & Gray LLP, counsel to the Company, at (617) 235-4961 as soon as the registration statement has been declared effective.

*[Signature page follows]*

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Very truly yours,

BEAM THERAPEUTICS INC.

By: /s/ Terry-Ann Burrell

Name: Terry-Ann Burrell

Title: Chief Financial Officer

*Signature Page to Acceleration Request*