

September 22, 2020

John Evans
Chief Executive Officer
Beam Therapeutics Inc.
26 Lansdowne Street
Cambridge, MA 02139

Inc.

Statement on Form S-1
2020

Re: Beam Therapeutics
Draft Registration
Filed September 18,
CIK No. 0001745999

Dear Mr. Evans:

This is to advise you
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no
later than 48 hours prior
to the requested effective date and time. 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 Ada D.

Sarmiento at 202-551-3798 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

Marc A. Rubenstein,

cc:

Esq.