



DIVISION OF  
CORPORATION FINANCE

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

December 6, 2019

Keith Regnante  
Chief Financial Officer  
Wave Life Sciences Ltd.  
7 Straits View #12-00  
Marina One East Tower  
Singapore 018936

**Re: Wave Life Sciences Ltd.**  
**Form 10-K for fiscal year ended December 31, 2018**  
**Filed March 1, 2019**  
**File No. 001-37627**

Dear Mr. Regnante:

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 Life Sciences