



DIVISION OF  
CORPORATION FINANCE

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

December 7, 2023

John V. Oyler  
Chief Executive Officer  
BeiGene, Ltd.  
94 Solaris Avenue, Camana Bay  
Grand Cayman  
Cayman Islands KY1-1108

**Re: BeiGene, Ltd.**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**File No. 001-37686**

Dear John V. Oyler:

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  
Disclosure Review Program

cc: Edwin M. O'Connor