



DIVISION OF  
CORPORATION FINANCE

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

September 22, 2020

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

**Re: Beam Therapeutics Inc.  
Draft Registration Statement on Form S-1  
Filed September 18, 2020  
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

cc: Marc A. Rubenstein, Esq.