



DIVISION OF  
CORPORATION FINANCE

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

October 12, 2023

Terry-Ann Burrell  
Chief Financial Officer and Treasurer  
Beam Therapeutics Inc.  
238 Main Street  
Cambridge, MA 02142

**Re: Beam Therapeutics Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**Filed February 28, 2023**  
**File No. 001-39208**

Dear Terry-Ann Burrell:

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