



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

DIVISION OF  
CORPORATION FINANCE

October 4, 2019

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

**Re: Beam Therapeutics Inc.  
Registration Statement on Form S-1  
Exhibit Nos. 10.4, 10.5, 10.6 and 10.7  
Filed September 27, 2019  
File No. 333-233985**

Dear Mr. Evans:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance