



DIVISION OF  
CORPORATION FINANCE

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

January 13, 2021

Joshua T. Brumm  
President and Chief Executive Officer  
Dyne Therapeutics, Inc.  
830 Winter Street  
Waltham, Massachusetts 02451

**Re: Dyne Therapeutics, Inc.**  
**Draft Registration Statement on Form S-1**  
**Submitted January 11, 2021**  
**CIK No. 0001818794**

Dear Mr. Brumm:

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 Abby Adams at (202) 551-6902 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Stuart M. Falber, Esq.