

October 12, 2023

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

Inc.

Fiscal Year Ended December 31, 2022  
2023

Re: Beam Therapeutics

Form 10-K for the

Filed February 28,

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