

**PRECISION BIOSCIENCES, INC.**  
302 East Pettigrew St., Suite A-100  
Durham, North California 27701

June 13, 2023

**VIA EDGAR TRANSMISSION**

Securities and Exchange Commission  
Division of Corporation Finance  
Mail Stop 3010  
100 F Street, N.E.  
Washington, D.C. 20549

Attention: Joshua Gorsky

**Re: PRECISION BIOSCIENCES, INC.**

**Registration Statement on Form S-3 (Registration No. 333-272540)**

To the addressee set forth above,

In accordance with Rule 461 under the Securities Act of 1933, as amended, we hereby request acceleration of the effective date of the Registration Statement on Form S-3 (Registration No. 333-272540) (the "Registration Statement") of Precision BioSciences, Inc. (the "Company"). We respectfully request that the Registration Statement become effective as of 4:00 p.m., Eastern Time, on June 15, 2023, or at such later time as the Company or its counsel may orally request via telephone call to the staff. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Latham & Watkins LLP, by calling Peter Handrinis at (617) 948-6060 or Nathan Ajiashvili at (212) 906-2916.

If you have any questions regarding the foregoing, please do not hesitate to contact Peter Handrinis at (617) 948-6060 or Nathan Ajiashvili at (212) 906-2916, of Latham & Watkins LLP. Thank you in advance for your consideration.

Very truly yours,

**PRECISION BIOSCIENCES, INC.**

By: /s/ John Alexander Kelly  
Name: John Alexander Kelly  
Title: Chief Financial Officer

cc: Peter N. Handrinis, Latham & Watkins LLP  
Nathan Ajiashvili, Latham & Watkins LLP

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