

Precision BioSciences, Inc.  
302 East Pettigrew St., Suite A-100  
Durham, North Carolina 27701

March 25, 2019

**Via EDGAR Transmission**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Mail Stop 3030  
Washington, D.C. 20549  
Attn: Jeffrey Gabor

**Re: Precision BioSciences, Inc.  
Registration Statement on Form S-1  
Filed March 1, 2019  
Registration No. 333-230034**

Dear Mr. Gabor:

In accordance with Rule 461 of Regulation C of the General Rules and Regulations under the Securities Act of 1933, as amended, we hereby request the acceleration of the effective date of the above-referenced Registration Statement so that it will become effective on March 27, 2019, at 4:00 p.m., Eastern Time, or as soon thereafter as practicable, or at such later time as Precision BioSciences, Inc. (the "Company") or its counsel may request via telephone call to the staff. Please contact Nathan Ajiashvili at Latham & Watkins LLP, counsel to the Company, at (212) 906-2916, or Heyward Armstrong at Smith, Anderson, Blount, Dorsett, Mitchell & Jernigan, L.L.P., counsel to the Company, at (919) 821-6619, to provide notice of effectiveness, or if you have any other questions or concerns regarding this matter.

Very truly yours,

**PRECISION BIOSCIENCES, INC.**

/s/ Matthew Kane

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Matthew Kane

cc: Michael P. Saber, Smith, Anderson, Blount, Dorsett, Mitchell & Jernigan, L.L.P.  
Amy M. Batten, Smith, Anderson, Blount, Dorsett, Mitchell & Jernigan, L.L.P.  
Heyward Armstrong, Smith, Anderson, Blount, Dorsett, Mitchell & Jernigan, L.L.P.  
Peter N. Handrinos, Latham & Watkins LLP  
Nathan Ajiashvili, Latham & Watkins LLP