

June 8, 2020

Matthew Kane
President and Chief Executive Officer
Precision BioSciences, Inc.
302 East Pettigrew St.
Suite A-100
Durham, NC 27701

BioSciences, Inc.
Statement on Form S-3

Re: Precision
Registration
Filed June 1, 2020
File No. 333-238857

Dear Mr. Kane:

This is to advise you that we have not reviewed and will not review your registration statement.

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.

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

Please contact Abby

Sincerely,

Division of Corporation Finance
Office of Life Sciences