

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

June 9, 2020

VIA EDGAR TRANSMISSION

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

Attention: Abby Adams

Re: PRECISION BIOSCIENCES, INC.

Registration Statement on Form S-3 (Registration No. 333-238857)

Ladies and Gentlemen:

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. 333-238857) (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 11, 2020, 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/Abid Ansari
Name: Abid Ansari
Title: Chief Financial Officer

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