

January 13, 2021

Joshua T. Brumm
President and Chief Executive Officer
Dyne Therapeutics, Inc.
830 Winter Street
Waltham, Massachusetts 02451

Inc.

Statement on Form S-1

11, 2021

Re: Dyne Therapeutics,

Draft Registration

Submitted January

CIK No. 0001818794

Dear Mr. Brumm:

This is to advise you
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no
later than 48 hours prior
to the requested effective date and time. 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.

Please contact Abby

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

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Stuart M. Falber, Esq.