

Sana Biotechnology, Inc.
188 East Blaine Street, Suite 400
Seattle, WA 98102

February 1, 2021

VIA EDGAR AND E-MAIL

United States Securities and Exchange Commission
Division of Corporation Finance
Office of Life Sciences
100 F Street, N.E.
Washington, D.C. 20549-6010

Attention: Tracie Mariner
Mary Mast
Ada D. Sarmiento
Mary Beth Breslin

Re: Sana Biotechnology, Inc. Registration Statement on Form S-1 (Registration No. 333- 252061)

Ladies and Gentlemen:

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 acceleration of the effective date of the Registration Statement on Form S-1 (Registration No. 333-252061) (the "**Registration Statement**") of Sana Biotechnology, Inc. (the "**Company**"). We respectfully request that the Registration Statement become effective as of 4:30 p.m., Washington, D.C. time, on February 3, 2021, or as soon as practicable thereafter. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Latham & Watkins LLP, by calling Brian Cuneo at (650) 463-3014 or B. Shayne Kennedy at (714) 755-8181.

Thank you for your assistance in this matter.

Very truly yours,

SANA BIOTECHNOLOGY, INC.

By: /s/ Steven D. Harr, M.D.

Steven D. Harr, M.D.

President and Chief Executive Officer

cc: James J. McDonald, Sana Biotechnology, Inc.
Brian Cuneo, Latham & Watkins LLP
B. Shayne Kennedy, Latham & Watkins LLP
Charles S. Kim, Cooley LLP
Kristin VanderPas, Cooley LLP

February 1, 2021

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, DC 20549
Attention: Tracie Mariner
Mary Mast
Ada D. Sarmento
Mary Beth Breslin

**Re: Sana Biotechnology, Inc.
Registration Statement on Form S-1 (File No. 333-252061)**

Ladies and Gentlemen:

Pursuant to Rule 460 of the General Rules and Regulations under the Securities Act of 1933, as amended, we wish to advise that between January 28, 2021 and the date hereof, approximately 3,790 copies of the Preliminary Prospectus dated January 28, 2021 were distributed to prospective underwriters, institutional investors and prospective dealers in connection with the above-captioned Registration Statement.

We wish to advise you that the participating underwriters have informed us that they have complied and will continue to comply with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

We hereby join in the request of the registrant that the effectiveness of the above-captioned Registration Statement, as amended, be accelerated to 4:30 p.m. Eastern Time, on Wednesday, February 3, 2021 or as soon thereafter as practicable.

[Signature page follows]

Very truly yours,

MORGAN STANLEY & CO. LLC
GOLDMAN SACHS & CO. LLC
J.P. MORGAN SECURITIES LLC
BOFA SECURITIES, INC.

As representatives of the Underwriters

By: Morgan Stanley & Co. LLC

By: /s/ Kalli Dircks

Name: Kalli Dircks

Title: Managing Director

By: Goldman Sachs & Co. LLC

By: /s/ Mairin Rooney

Name: Mairin Rooney

Title: Managing Director

By: J.P. Morgan Securities LLC

By: /s/ Benjamin Burdett

Name: Benjamin Burdett

Title: Managing Director

By: BofA Securities, Inc.

By: /s/ Charles Newton

Name: Charles Newton

Title: Managing Director