

August 30, 2019

**VIA EDGAR AND FEDERAL EXPRESS**

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Healthcare & Insurance  
100 F Street, N.E.  
Washington, DC 20549

Attention: Jeffrey Gabor and Irene Paik

**Re: Intellia Therapeutics, Inc.  
Registration Statement on Form S-3  
Filed August 23, 2019  
File No. 333-233448**

Dear Mr. Gabor and Ms. Paik,

This letter is submitted on behalf of Intellia Therapeutics, Inc. (the “**Company**”) in response to the comment from the staff of the Division of Corporation Finance (the “**Staff**”) of the Securities and Exchange Commission (the “**Commission**”) in a letter dated August 29, 2019 (the “**Comment Letter**”) with respect to the Company’s Registration Statement on Form S-3 (File No. 333-233448) filed with the Commission on August 23, 2019 (the “**Registration Statement**”). The Company is concurrently filing an Amendment No. 1 to the Registration Statement (the “**Amendment**”), including changes in response to the Staff’s comments.

For your convenience, the Staff’s numbered comment set forth in the Comment Letter has been reproduced in italics herein with the response immediately following the comment. All page references in the Company’s response below are to the Amendment.

The responses provided herein are based upon information provided to Goodwin Procter LLP by the Company. In addition to submitting this letter via EDGAR, we are sending via Federal Express two (2) copies of this letter.

Registration Statement on Form S-3 filed August 23, 2019

Description of Capital Stock, page 8

*1. We note that the forum selection provisions in your certificate of incorporation and by-laws identify the Court of Chancery of the State of Delaware as the exclusive forum for*

*certain litigation, including any “derivative action.” Please describe this provision here and address the risks to investors posed by the exclusive forum provision. Please also disclose whether this provision applies to actions arising under the Securities Act or Exchange Act. In that regard, we note that Section 27 of the Exchange Act creates exclusive federal jurisdiction over all suits brought to enforce any duty or liability created by the Exchange Act or the rules and regulations thereunder, and Section 22 of the Securities Act creates concurrent jurisdiction for federal and state courts over all suits brought to enforce any duty or liability created by the Securities Act or the rules and regulations thereunder. If the provision applies to Securities Act claims, please also revise your prospectus to state that there is uncertainty as to whether a court would enforce such provision and that investors cannot waive compliance with the federal securities laws and the rules and regulations thereunder. If this provision does not apply to actions arising under the Securities Act or Exchange Act, please tell us how you will inform investors in future filings that the provision does not apply to any actions arising under the Securities Act or Exchange Act.*

**Response:**

The Company respectfully acknowledges the Staff’s comment and has provided disclosure on pages 12 and 25 of the Amendment to provide disclosure regarding exclusive forum provisions of its organizational documents and to clarify that the exclusive forum provision in Article VIII of the Company’s Second Amended and Restated Certificate of Incorporation and Article VI, Section 8 of the Company’s Second Amended and Restated By-laws does not apply to any actions arising under the Securities Act or the Exchange Act. Furthermore, the Company will inform investors in future filings by including disclosure in “Item 1A–Risk Factors” of the Company’s periodic reports under the Exchange Act on the exclusive forum provision (including a statement that such provision does not apply to any actions arising under the Securities Act or the Exchange Act).

Should you have any further comments or questions with regard to the foregoing, please contact the undersigned at (617) 570-1971.

Sincerely,

/s/ Arthur R. McGivern, Esq.

Arthur R. McGivern, Esq.

Enclosures:

cc: John M. Leonard, M.D., *Intellia Therapeutics, Inc.*  
Glenn Goddard, *Intellia Therapeutics, Inc.*  
José E. Rivera, Esq., *Intellia Therapeutics, Inc.*  
William D. Collins, Esq., *Goodwin Procter LLP*