

December 6, 2019

Keith Regnante  
Chief Financial Officer  
Wave Life Sciences Ltd.  
7 Straits View #12-00  
Marina One East Tower  
Singapore 018936

Re: Wave Life Sciences Ltd.  
Form 10-K for fiscal year ended December 31, 2018  
Filed March 1, 2019  
File No. 001-37627

Dear Mr. Regnante:

We have completed our review of your filing. 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.

Sincerely,

Division of

Office of Life

Corporation Finance  
Sciences