

October 9, 2018

Ethan Brown  
President and Chief Executive Officer  
Beyond Meat, Inc.  
1325 E. El Segundo Blvd.  
El Segundo, CA 90245

Re: Beyond Meat, Inc.  
Draft Registration Statement on Form S-1  
Submitted September 11, 2018  
CIK No. 0001655210

Dear Mr. Brown:

We have reviewed your draft registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments.

Draft Registration Statement on Form S-1

Prospectus Summary, page 1

1. You use market data derived from reports prepared by third parties. Please include the names and dates of the reports you cite by BMI Research, The Organization for Economic Cooperation and Development, The World Health Organization, and The Bureau of Labor Statistics. Please also provide us with supplemental support, or in the alternative provide citations, for all statements that utilize market data or relate to your competitive position within your industry.

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2. You suggest at page 2 that there is an enthusiasm for "the concept of an authentically meaty tasting plant-based burger" and that this "drove more than 4.0 billion earned media impressions in 2017 ... with 6.8 billion media impressions between January and August 2018." Please revise to clarify why the number of "earned media impressions" would be material to investors, define the term, and quantify the number of such impressions which related directly to your product. Also provide us with supplemental support for these assertions.

3. We note the disclosure at page 3 under "Our Industry and Market Opportunity" regarding your potential capture of a "significant amount" of the anticipated or potential category growth of up to \$35,000,000,000 because you are a "market leader" and by analogy to the non-dairy milk market. Please provide us with supplemental support for

your status as a "market leader," the anticipated "category growth" you reference, and the reasons you believe that your market is comparable and therefore likely to achieve "at least" the same proportionate amount of success enjoyed by the non-dairy milk market. Also quantify the period of time over which such market growth occurred.  
Use of Proceeds, page 41

4. Please revise to disclose the approximate amount of proceeds you intend to allocate to each of the identified uses once the offering size is known. See Item 504 of Regulation S-K.  
Management's Discussion and Analysis of Financial Condition and Results of Operations, Overview, page 52

5. Your disclosure states that "we have experienced strong sales growth over the past few years, increasing our net revenues from \$8.8 million in 2015 to \$32.6 million in 2017, representing a 92% compound annual growth rate." For a more balanced discussion, include disclosure here that also addresses the net losses you reported for the comparable years.

6. We note your disclosure on page 19 indicating that The Beyond Burger accounted for approximately 48% of your gross revenues for the year ended December 31, 2017. Please expand your discussion here to address the significance of this product to your operations. With reference to your statement that you "sell a range of plant-based products across the three main meat platforms of beef, pork and poultry," tell us how you considered providing disaggregated revenue information for each of the product platforms you offer as part of your discussion of operating results.

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Executive Compensation,  
Narrative to Summary Compensation Table  
Executive Employment Agreements, page 98

7. We note that Ethan Brown, your President and Chief Executive Officer, earned a salary of \$288,789 and a performance bonus award of \$124,700 for fiscal 2017. Please disclose the material terms of your employment arrangement with Mr. Brown, whether written or unwritten. See Item 402(o)(1) of Regulation S-K.  
Principal Stockholders, page 110

8. Consistent with Item 403 of Regulation S-K and Exchange Act Rule 13d-3, please identify the natural person or persons who directly or indirectly exercise sole or shared voting and/or dispositive power with respect to the shares held of record by Avondale Agents Limited, Eminent Harmony Limited, Total Formation Inc., and Ultimate Epoch Limited.  
Description of Capital Stock  
Anti-Takeover Effects of Certain Provisions of Delaware Law, Our Amended and Restated Certificate of Incorporation  
Exclusive Forum, page 118

9. We note that your forum selection provision identifies the Court of

Chancery of the State  
of Delaware as the sole and exclusive forum for certain actions,  
including any "derivative  
action." Please disclose whether this provision applies to actions  
arising under the  
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. If this  
provision does not  
apply to actions arising under the Exchange Act, please also ensure  
that the exclusive  
forum provision in your governing documents states this clearly.

Financial Statements  
Notes to Financial Statements  
Note 2. Summary of Significant Accounting Policies  
Unaudited Pro Forma Information, page F-9

10. Your disclosure on page F-24 outlines the conditions required for the  
conversion of your  
convertible preferred stock. In connection with your pro forma  
presentation in this filing,  
please confirm to us that you currently expect the offering to meet  
the conditions for  
automatic conversion, including the minimum offering price  
requirement. If you  
subsequently conclude that the conditions may not be satisfied, revise  
the filing  
accordingly.

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General

11. Please supplementally provide us with copies of all written  
communications, as defined in  
Rule 405 under the Securities Act, that you, or anyone authorized to  
do so on your behalf,  
present to potential investors in reliance on Section 5(d) of the  
Securities Act, whether or  
not they retain copies of the communications.  
You may contact Wei Lu, Staff Accountant, at 202-551-3725 or Jennifer  
O'Brien, Staff  
Accountant, at 202-551-3721 if you have questions regarding comments on the  
financial  
statements and related matters. Please contact Irene Barberena-Meissner, Staff  
Attorney, at 202-  
551-6548 or, in her absence, Timothy S. Levenberg, Special Counsel, at  
202-551-3707 with any  
other questions.

FirstName LastNameEthan Brown  
Comapany NameBeyond Meat, Inc.

Sincerely,

Corporation Finance  
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Natural Resources  
FirstName LastName

Division of

Office of