



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

October 13, 2021

David Kirn, M.D.
Chief Executive Officer
4D Molecular Therapeutics, Inc.
5858 Horton Street #455
Emeryville, California 94608

Re: 4D Molecular Therapeutics, Inc.
Draft Registration Statement on Form S-1
Submitted October 8, 2021
CIK No. 0001650648

Dear Dr. Kirn:

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 Michael Davis at 202-551-4385 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Mark V. Roeder, Esq.