



DIVISION OF
CORPORATION FINANCE

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

May 26, 2022

Mark Smith, Ph.D.
Chief Executive Officer
Finch Therapeutics Group, Inc.
200 Inner Belt Road, Suite 400
Somerville, MA 02143

Re: Finch Therapeutics Group, Inc.
Registration Statement on Form S-3
Filed May 24, 2022
File No. 333-265173

Dear Dr. Smith:

This is to advise you that we have not reviewed and will not review your registration statement.

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 Jane Park at 202-551-7439 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Marc Rubenstein, Esq.