



DIVISION OF  
CORPORATION FINANCE

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

July 1, 2022

Evan Horowitz  
Chief Executive Officer  
Farmhouse, Inc.  
548 Market Street , Suite 90355  
San Francisco, CA 94104

**Re: Farmhouse, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2021**  
**Filed April 22, 2022**  
**File No. 000-56334**

Dear Mr. Horowitz:

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 Corporation Finance  
Office of Technology