

May 26, 2022

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

Group, Inc.

Statement on Form S-3

Re: Finch Therapeutics

Registration

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.