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VIA EDGAR

March 15, 2021

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549

Attn: Ms. Tara Harkins
Ms. Kate Tillan
Ms. Margaret Schwartz
Ms. Laura Crotty

Re: **Finch Therapeutics Group, Inc.**
Registration Statement on Form S-1
Submitted February 26, 2021
File No. 333-253622

Ladies and Gentlemen:

On behalf of our client, Finch Therapeutics Group, Inc. (the “**Company**”), we are responding to the comment of the staff (the “**Staff**”) of the Securities and Exchange Commission (the “**Commission**”) contained in its letter dated March 4, 2021 (the “**Comment Letter**”), relating to the Company’s Registration Statement on Form S-1 (File No. 333-253622) (the “**Registration Statement**”). The Company is concurrently publicly filing its Amendment No. 1 to the Registration Statement on Form S-1 (“**Amendment No. 1**”), which reflects changes made in response to the comment contained in the Comment Letter as specified below.

Registration Statement on Form S-1, Filed February 26, 2021

Summary Consolidated Financial Data, page 11

1. *We note that you present \$143.2 million of total convertible preferred stock within your consolidated balance sheet table as of December 31, 2020. Please reconcile this to the \$233.1 million of total preferred stock outstanding as of December 31, 2020 within your consolidated balance sheet presented on page F-3.*

Response to Comment 1:

In response to the Staff’s comment, the Company has revised its disclosure on page 12 of Amendment No. 1.

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Please direct any questions or comments concerning Amendment No. 1 or this response letter to either the undersigned at +1 212 479 6474, Ryan S. Sansom at +1 617 937 2335 or Courtney T. Thorne at +1 617 937 2318.

Very truly yours,

/s/ Divakar Gupta

Divakar Gupta

cc: Joseph D. Vittiglio, Finch Therapeutics Group, Inc.
Ryan S. Sansom, Cooley LLP
Courtney T. Thorne, Cooley LLP
Edwin M. O'Connor, Goodwin Procter LLP
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