August 17, 2022

Allan Reine Chief Financial Officer Foghorn Therapeutics Inc. 500 Technology Square, Suite 700 Cambridge, MA 02139

Therapeutics Inc.

Fiscal Year Ended December 31, 2021

2022

Re: Foghorn

Form 10-K for the

Filed March 10,

File No. 001-39634

Dear Mr. Reine:

We have completed our review of your filings. 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 Life Sciences