

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

August 17, 2022

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

> Re: Foghorn Therapeutics Inc. Form 10-K for the Fiscal Year Ended December 31, 2021 Filed March 10, 2022 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