November 16, 2022

## **Via EDGAR Transmission**

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

> Re: Omega Therapeutics, Inc. Registration Statement on Form S-3 Filed November 8, 2022 Registration No. 333-268254

To whom it may concern:

In accordance with Rule 461 of Regulation C of the General Rules and Regulations under the Securities Act of 1933, as amended, we hereby request the acceleration of the effective date of the above-referenced Registration Statement so that it will become effective on November 18, 2022, at 4:00 p.m., Eastern Time, or as soon thereafter as practicable, or at such later time as Omega Therapeutics, Inc. (the "Company.") or its counsel may request via telephone call to the staff. Please contact Wesley Holmes of Latham & Watkins LLP, counsel to the Company, at (617) 948-6027, or in his absence, Jennifer Yoon at (617) 880-4540, to provide notice of effectiveness, or if you have any other questions or concerns regarding this matter.

Sincerely yours,

## Omega Therapeutics, Inc.

By: /s/ Mahesh Karande

Mahesh Karande President and Chief Executive Officer

cc: Joshua Reed, Chief Financial Officer, Omega Therapeutics, Inc. Ling Zeng, Esq., Chief Legal and Administrative Officer, Omega Therapeutics, Inc. Wesley Holmes, Esq., Latham & Watkins LLP Peter Handrinos, Esq., Latham & Watkins LLP