

June 9, 2022

Keyvan Mohajer
Chief Executive Officer and Director
SoundHound AI, Inc.
5400 Betsy Ross Drive
Santa Clara, CA 95054

Re: SoundHound AI, Inc.
Registration

Statement on S-1

Filed May 16, 2022
File No. 333-264972

Dear Dr. Mohajer:

We have limited our review of your registration statement to those issues we have addressed in our comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Registration Statement on S-1

Cover Page

1. For each of the Class A common shares and warrants being registered for resale, disclose the price that the selling securityholders paid for such shares and warrants or the securities overlying such shares and warrants.

2. We note the significant number of redemptions of your Class A common stock in connection with your business combination and that the shares being registered for resale will constitute a considerable percentage of your public float. We also note that certain of the shares being registered for resale were purchased by the selling securityholders for prices considerably below the current market price of the Class A common stock. Highlight the significant negative impact sales of shares on this registration statement could have on the public trading price of the Class A common stock.

Keyvan Mohajer
SoundHound AI, Inc.
June 9, 2022
Page 2

3. Please disclose on the cover page that cash proceeds associated with the exercise of warrants to purchase your Class A Shares are dependent on your stock price, that the warrants are currently out of the money and, therefore, the company is unlikely to receive proceeds from the exercise of the warrants. Provide similar disclosure in the prospectus summary, risk factors, MD&A and use of proceeds sections. As applicable, describe the impact on your liquidity.

Prospectus Summary
Risks Related to Our Business, page 10

warrants, and the price that the public securityholders acquired their shares and warrants.

Disclose that while the Sponsor and other private investors may experience a positive rate

of return based on the current trading price, the public securityholders may not experience

a similar rate of return on the securities they purchased due to differences in the purchase

prices and the current trading price. Disclose the potential profit the selling

securityholders will earn based on the current trading price.

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.

Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Please contact Matthew Crispino, Staff Attorney at (202) 551-3456 or Kathleen Krebs, Special Counsel, at (202) 551-3350 with any questions.

Sincerely,

Division of

Office of

Corporation Finance

Technology

cc: Jeffrey Rubin, Esq.