

February 3, 2025

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

Re: SoundHound AI, Inc.
Registration Statement on Form S-3
Filed January 28, 2025
File No. 333-284534

Dear Keyvan Mohajer:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Kathleen Krebs at 202-551-3350 or Jan Woo at 202-551-3453 with any questions.

Sincerely,

Division of

Office of Technology

Corporation Finance

cc: Matthew Bernstein