

July 28, 2023

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 July 24, 2023
File No. 333-273393

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 Austin Pattan, Staff Attorney, at (202) 551-6756 or Matthew Derby, Legal Branch Chief, at (202) 551-3334 with any questions.

Sincerely,

Division of Corporation Finance

Office of Technology

cc:

Matthew Bernstein