

**SoundHound AI, Inc.**  
**5400 Betsy Ross Drive**  
**Santa Clara, CA 95054**

February 14, 2023

**VIA EDGAR**

U.S. Securities and Exchange Commission  
Division of Corporate Finance  
Office of Technology  
100 F Street, N.E.  
Washington, DC 20549  
Attn: Kathleen Krebs and Joshua Shainess

Re: SoundHound AI, Inc.  
Registration Statement on Form S-1  
File No. 333- 267501

Dear Ms. Krebs and Mr. Shainess:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, SoundHound AI, Inc. hereby requests acceleration of effectiveness of the above referenced Registration Statement so that it will become effective at 5:30 p.m. EST on Tuesday, February 14, 2023, or as soon as thereafter practicable.

Very truly yours,

/s/ Dr. Keyvan Mohajer

By: Dr. Keyvan Mohajer  
Title: Chief Executive Officer

cc: Ellenoff Grossman & Schole LLP