



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

August 20, 2024

Kurt Workman  
Chief Executive Officer  
Owlet, Inc.  
3300 North Ashton Boulevard, Suite 300  
Lehi, UT 84043

**Re: Owlet, Inc.**  
**Registration Statement on Form S-3**  
**Filed August 14, 2024**  
**File No. 333-281556**

Dear Kurt Workman:

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 Benjamin Richie at 202-551-7857 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Drew Capurro