



DIVISION OF
CORPORATION FINANCE

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

January 6, 2023

Corey McCann
Chief Executive Officer
Pear Therapeutics, Inc.
200 State Street, 13th Floor
Boston, MA 02109

Re: Pear Therapeutics, Inc.
Registration Statement on Form S-3
Filed January 3, 2023
File No. 333-269097

Dear Corey McCann:

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: Stacie S. Aarestad