



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

DIVISION OF  
CORPORATION FINANCE

February 11, 2021

Laurence Reid, Ph.D.  
President and Chief Executive Officer  
Decibel Therapeutics, Inc.  
1325 Boylston Street, Suite 500  
Boston, MA 02215

**Re: Decibel Therapeutics, Inc.  
Registration Statement on Form S-1  
Exhibit Nos. 10.11, 10.12, 10.13 and 10.14  
Filed February 8, 2021  
File No. 333-252347**

Dear Dr. Reid:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance

cc: Stuart M. Falber, Esq.