



DIVISION OF
CORPORATION FINANCE

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

August 12, 2021

Kurt Workman
Chief Executive Officer
Owlet, Inc.
2500 Executive Parkway, Ste. 500
Lehi, Utah 84043

Re: Owlet, Inc.
Registration Statement on Form S-1
Filed August 5, 2021
File No. 333-258506

Dear Mr. 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 Chris Edwards at 202-551-6761 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: Drew Capurro