



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