



DIVISION OF  
CORPORATION FINANCE

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

February 7, 2022

Phil Rothenberg  
General Counsel  
Sonder Holdings, Inc.  
101 15th Street  
San Francisco, CA 94103

**Re: Sonder Holdings, Inc.**  
**Registration Statement on Form S-1**  
**Filed January 31, 2022**  
**File No. 333-262438**

Dear Mr. Rothenberg:

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 Joseph Ambrogio at 202-551-4821 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Jonathan Chan