



DIVISION OF
CORPORATION FINANCE

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

December 21, 2023

Frank Karbe
Chief Executive Officer
Better Therapeutics, Inc.
548 Market Street, #49404
San Francisco, CA 94104

**Re: Better Therapeutics, Inc.
Amendment No. 1 to Registration Statement on Form S-1
Filed December 18, 2023
File No. 333-276030**

Dear Frank Karbe:

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 Juan Grana at 202-551-6034 with any questions.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services

cc: Sam Zucker, Esq.