



DIVISION OF  
CORPORATION FINANCE

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

December 29, 2021

Corey McCann  
Chief Executive Officer  
Pear Therapeutics, Inc.  
200 State Street, 13th Floor  
Boston, MA 02109

**Re: Pear Therapeutics, Inc.**  
**Registration Statement on Form S-1**  
**Filed December 23, 2021**  
**File No. 333-261876**

Dear Dr. McCann:

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 Michael Davis at 202-551-4385 or Laura Crotty at 202-551-7614 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Stacie Aarestad