



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

DIVISION OF  
CORPORATION FINANCE

January 7, 2022

Marc de Garidel  
Chief Executive Officer  
CinCor Pharma, Inc.  
200 Clarendon Street, 6th Floor  
Boston, MA 02116

**Re: CinCor Pharma, Inc.  
Registration Statement on Form S-1  
Exhibit No. 10.5  
Filed December 17, 2021  
File No. 333-261738**

Dear Mr. de Garidel:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance