

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

DIVISION OF CORPORATION FINANCE

November 4, 2024

Keyvan Mohajer Chief Executive Officer SoundHound AI, Inc. 5400 Betsy Ross Drive Santa Clara, CA 95054

Re: SoundHound AI, Inc. Form 10-K for Fiscal Year Ended December 31, 2023 File No. 001-40193

Dear Keyvan Mohajer:

We have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance Office of Finance

cc: Matthew Bernstein, Esq.