

February 7, 2022

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

Inc.

Statement on Form S-1  
2022

Re: Sonder Holdings,  
Registration  
Filed January 31,  
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.

Ambrogi at 202-551-4821 with any questions.

Please contact Joseph

Sincerely,

Division of Corporation Finance

Office of Real Estate & Construction

cc:

Jonathan Chan