

October 24, 2022

Lisa Ricciardi
President and Chief Executive Officer
Cognition Therapeutics, Inc.
2500 Westchester Ave.
Purchase, NY 10577

Therapeutics, Inc.

Statement on Form S-1
20, 2022

Re: Cognition

Draft Registration

Submitted October

CIK No. 0001455365

Dear Lisa Ricciardi:

This is to advise you
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no
later than 48 hours prior
to the requested effective date and time. 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 Joshua
Gorsky at 202-551-7836 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Rachael M. Bushey