

Cognition Therapeutics, Inc.
2500 Westchester Ave.
Purchase, New York 10577

October 5, 2021

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Life Sciences
100 F Street, NE
Washington, D.C. 20549
Attention: Eric Atallah, Kevin Kuhar, Margaret Schwartz and Celeste Murphy

Re: Cognition Therapeutics, Inc.
Registration Statement on Form S-1
SEC File No. 333-257999
Filed July 19, 2021, as amended July 29, 2021, August 20, 2021, September 10, 2021 and October 4, 2021

Ladies and Gentlemen:

Pursuant to Rule 461 of Regulation C of the General Rules and Regulations under the Securities Act of 1933, as amended, Cognition Therapeutics, Inc. (the “**Company**”) hereby requests that the effective date of the Company’s Registration Statement on Form S-1 (File No. 333-257999) (the “**Registration Statement**”) be accelerated so that the Registration Statement will become effective at 4:00 PM, eastern time, on October 7, 2021, or as soon thereafter as is practicable, or at such other time thereafter as our counsel, Troutman Pepper Hamilton Sanders LLP, may request by telephone. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Troutman Pepper Hamilton Sanders LLP, by calling Joseph Walsh at (212) 704-6030 or Rachael M. Bushey at (215) 981-4331.

Please direct any questions or comments concerning this request to Rachael M. Bushey of Troutman Pepper Hamilton Sanders LLP at (215) 981-4331.

COGNITION THERAPEUTICS, INC.

By: /s/ Lisa Ricciardi

Name: Lisa Ricciardi

Title: President and Chief Executive Officer

Cc: Rachael M. Bushey, Troutman Pepper Hamilton Sanders LLP
Joseph Walsh, Troutman Pepper Hamilton Sanders LLP
Stephen Older, McGuireWoods LLP
Rakesh Gopalan, McGuireWoods LLP
David S. Wolpa, McGuireWoods LLP
