

December 28, 2022

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

Therapeutics, Inc.

Statement on Form S-3
2022

Re: Cognition

Registration

Filed December 23,

File No. 333-268992

Dear Lisa Ricciardi:

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.

Please contact Tim

Buchmiller at (202) 551-3635 with any questions.

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Joseph Walsh, Esq.