

ProSomnus, Inc.
5675 Gibraltar Drive,
Pleasanton, CA 94588

June 1, 2023

VIA EDGAR

Margaret Schwartz
Jordan Nimitz
U.S. Securities and Exchange Commission 100 F Street, NE
Washington, D.C. 20549

Attn: Margaret Schwartz

Re: ProSomnus, Inc.
Registration Statement on Form S-1
Filed January 9, 2023, as amended February 10, 2023, May 12, 2023 and May 30, 2023
File No. 333-269156

Dear Ms. Schwartz:

ProSomnus, Inc. (the “**Registrant**”) hereby requests, pursuant to Rule 461 of the rules and regulations promulgated under the Securities Act of 1933, as amended, the acceleration of the effective date of the above-captioned Registration Statement, as amended, to 4:00 P.M., Washington, D.C. time, on June 2, 2023 or as soon as practicable thereafter, unless the Registrant notifies you otherwise prior to such time.

Very truly yours,

PROSOMNUS, INC.

By: /s/ Brian Dow

Brian Dow

Chief Financial Officer

Cc: Jonathan Talcott, Nelson Mullins Riley & Scarborough LLP
Peter Strand, Nelson Mullins Riley & Scarborough LLP

[Signature Page to Company Acceleration Request]
