

Goldman Sachs & Co. LLC
200 West Street
New York, New York
10282-2198

Morgan Stanley & Co. LLC
1585 Broadway
New York, New York 10036

Jefferies LLC
520 Madison Avenue
New York, New York 10022

Piper Sandler & Co.
1251 Avenue of the Americas,
7th Floor
New York, New York 10154

VIA EDGAR

August 8, 2022

United States Securities and Exchange Commission
Division of Corporation Finance
Office of Life Sciences
100 F Street, N.E.
Washington, D.C. 20549
Attention: Doris Stacey Gama

Re: CinCor Pharma, Inc.
Acceleration Request for Registration Statement on Form S-1
File No. 333-266674

Dear Ms. Gama:

Pursuant to Rule 460 of the General Rules and Regulations under the Securities Act of 1933, as amended (the “**Act**”), we, as representatives of the several underwriters, wish to advise you that there will be distribution to underwriters, institutions, dealers and others, who are reasonably anticipated to participate in the distribution of the securities, of as many copies of the preliminary prospectus included in the above-named Registration Statement on Form S-1 (File No. 333-266674) (the “**Registration Statement**”) as appears to be reasonable to secure the adequate distribution of the preliminary prospectus.

We have been informed by the participating underwriters that they have and will comply with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

In accordance with Rule 461 of the Act, we hereby join in the request of CinCor Pharma, Inc. for acceleration of the effective date of the Registration Statement so that it becomes effective at 4:15 p.m. Eastern Time on August 10, 2022, or as soon thereafter as practicable, or at such other time as CinCor Pharma, Inc. or its counsel may orally request via telephone call to the staff of the Division of Corporate Finance of the Securities and Exchange Commission.

[Remainder of page intentionally left blank]

Very truly yours,

By: GOLDMAN SACHS & CO. LLC

By: /s/ Lyla Bibi Maduri

Name: Lyla Bibi Maduri

Title: Managing Director

By: MORGAN STANLEY & CO. LLC

By: /s/ Chirag D. Surti

Name: Chirag D. Surti

Title: Vice President

By: JEFFERIES LLC

By: /s/ Charles Glazer

Name: Charles Glazer

Title: Managing Director

By: PIPER SANDLER & CO.

By: /s/ Neil Riley

Name: Neil Riley

Title: Managing Director Equity Capital Markets

[Signature Page to UW Acceleration Request]