

CINCOR PHARMA, INC.
200 Clarendon Street, 6th Floor
Boston, Massachusetts 02116

January 4, 2022

VIA EDGAR

United States Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attn: Michael Fay
Daniel Gordon
Ada Sarmiento
Suzanne Hayes

**RE: CinCor Pharma, Inc.
Registration Statement on Form S-1
File No. 333-261738**

Acceleration Request

Requested Date:

January 6, 2022

Requested Time:

4:00 P.M. Eastern Time

Ladies and Gentlemen:

In accordance with Rule 461 under the Securities Act of 1933, as amended, the undersigned registrant (the "**Registrant**") hereby requests that the Securities and Exchange Commission take appropriate action to cause the above-referenced Registration Statement on Form S-1 (the "**Registration Statement**") to become effective on January 6, 2022, at 4:00 p.m., Eastern Time, or as soon thereafter as is practicable.

Once the Registration Statement has been declared effective, please orally confirm that event with Patrick Kavanaugh, counsel to the Registrant, at (212) 479 6767.

Very truly yours,

CinCor Pharma, Inc.

/s/ Marc de Garidel

Marc de Garidel
Chief Executive Officer

cc: Ryan Sansom, Cooley LLP
Divakar Gupta, Cooley LLP
Courtney Thorne, Cooley LLP