

Decibel Therapeutics, Inc.  
1325 Boylston Street, Suite 500  
Boston, Massachusetts 02215

May 13, 2022

**VIA EDGAR SUBMISSION**

U.S. Securities and Exchange Commission  
Division of Corporation Finance, Office of Life Sciences  
100 F Street, N.E.  
Washington, D.C. 20549  
Attention: Christine Westbrook

Re: Decibel Therapeutics, Inc.  
Registration Statement on Form S-3  
Filed March 18, 2022  
File No. 333-263671  
Request for Acceleration

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Decibel Therapeutics, Inc. (the "Company") hereby requests acceleration of the effective date of its Registration Statement on Form S-3 (File No. 333-263671), so that it may become effective at 4:00 p.m., Eastern time, on May 17, 2022, or as soon as practicable thereafter.

Very truly yours,

DECIBEL THERAPEUTICS, INC.

By: /s/ Laurence Reid

Name: Laurence Reid

Title: President and Chief Executive Officer