



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

October 28, 2021

Jonathan Truppmann  
General Counsel  
Casper Sleep Inc.  
Three World Trade Center, Floor 40  
175 Greenwich Street  
New York, NY 10007

**Re: Casper Sleep Inc.**  
**Registration Statement on Form S-3**  
**Filed October 25, 2021**  
**File No. 333-260487**

Dear Mr. Truppmann:

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 Bradley Ecker at (202)-551-4985 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing