



DIVISION OF  
CORPORATION FINANCE

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

April 19, 2022

Alan Jay Weisberg  
Chief Executive Officer  
Progressive Care Inc.  
400 Ansin Blvd, Suite A  
Hallandale Beach, FL 33009

**Re: Progressive Care Inc.**  
**Registration Statement on Form 10-12G**  
**Filed February 9, 2022**  
**File No. 000-52684**

Dear Mr. Weisberg:

We have completed our review of your filings. 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.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services