



DIVISION OF  
CORPORATION FINANCE

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

June 11, 2020

Amir Dan Rubin  
Chair, Chief Executive Officer and President  
1Life Healthcare, Inc.  
One Embarcadero Center, Suite 1900  
San Francisco, CA 94111

**Re: 1Life Healthcare, Inc.**  
**Draft Registration Statement on Form S-1**  
**Filed June 9, 2020**  
**CIK No. 0001404123**

Dear Mr. Rubin:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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 Chris Edwards at (202) 551-6761 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: John T. McKenna