



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

DIVISION OF  
CORPORATION FINANCE

August 27, 2019

Jason Gorevic  
Chief Executive Officer  
Teladoc Health, Inc.  
2 Manhattanville Road  
Suite 300  
Purchase, NY 10577

**Re: Teladoc Health, Inc.**  
**Form 10-K for the Year Ended December 31, 2018**  
**Filed February 27, 2019**  
**File No. 001-37477**

Dear Mr. Gorevic:

We have completed our review of your filing. 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 Telecommunications

cc: Adam Vandervoort