



DIVISION OF  
CORPORATION FINANCE

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

February 8, 2022

Mala Murthy  
Chief Financial Officer  
Teladoc Health, Inc.  
2 Manhattanville Road, Suite 203  
Purchase, New York 10577

**Re: Teladoc Health, Inc.**  
**Form 10-K for Fiscal Year Ended December 30, 2020**  
**Filed March 1, 2021**  
**File No. 001-37477**

Dear Ms. Murthy:

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 Life Sciences