



DIVISION OF
CORPORATION FINANCE

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

October 6, 2022

Jason Gorevic
Chief Executive Officer
Teladoc Health, Inc.
2 Manhattanville Road, Suite 203
Purchase, NY 10577

Re: Teladoc Health, Inc.
Definitive Proxy Statement on Schedule 14A
Filed April 12, 2022
File No. 001-37477

Dear Jason 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
Disclosure Review Program