



DIVISION OF  
CORPORATION FINANCE

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

February 4, 2021

Mike Pykosz  
Chief Executive Officer and Chairman  
Oak Street Health, Inc.  
30 W. Monroe Street  
Suite 1200  
Chicago, Illinois 60603

**Re: Oak Street Health, Inc.**  
**Draft Registration Statement on Form S-1**  
**Submitted January 29, 2021**  
**CIK No. 0001564406**

Dear Mr. Pykosz:

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 Abby Adams at (202) 551-6902 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Robert E. Goedert, P.C.