



DIVISION OF
CORPORATION FINANCE

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

April 17, 2023

Samuel J. Meckey
Chief Executive Officer
UpHealth, Inc.
14000 S. Military Trail , Suite 203
Delray Beach , Florida 33484

Re: UpHealth, Inc.
Registration Statement on Form S-1
Filed April 7, 2023
File No. 333-271193

Dear Samuel J. Meckey:

This is to advise you that we have not reviewed and will not review your registration statement.

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 Benjamin Richie at 202-551-7857 with any questions.

Sincerely,

Division of Corporation Finance
Office of Industrial Applications and
Services

cc: Jeffrey C. Selman