



DIVISION OF  
CORPORATION FINANCE

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

August 5, 2021

Bala Venkataraman  
Chief Executive Officer  
Amplitude Healthcare Acquisition Corp  
1177 Avenue of the Americas, FI40  
New York, NY 10036

**Re: Amplitude Healthcare Acquisition Corp**  
**Amendment No. 1 to Form 10-K for the Fiscal Year Ended December 31, 2020**  
**Filed May 24, 2021**  
**File No. 001-39138**

Dear Mr. Venkataraman:

We have completed our review of your filings. 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

cc: Christopher D Barnstable-Brown, Esq