



DIVISION OF  
CORPORATION FINANCE

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

November 12, 2021

Jeffrey Doctoroff  
General Counsel  
MultiPlan Corp  
115 Fifth Avenue  
New York, New York 10003

**Re: MultiPlan Corp**  
**Registration Statement on Form S-3**  
**Filed on November 4, 2021**  
**File No. 333-260783**

Dear Mr. Doctoroff:

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 Janice Adeloyle at 202-551-3034 or Erin Jaskot 202-551-3442 at with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: William Brentani