



DIVISION OF
CORPORATION FINANCE

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

June 3, 2024

Mihir Shah
Chief Financial Officer
Oncology Institute, Inc.
18000 Studebaker Road, Suite 800
Cerritos, California 90703

Re: Oncology Institute, Inc.
Form 10-K for Fiscal Year Ended December 31, 2023
Filed March 28, 2024
File No. 001-39248

Dear Mihir Shah:

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
Office of Industrial Applications and
Services