



DIVISION OF  
CORPORATION FINANCE

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

July 7, 2021

Marlow Hernandez  
Chief Executive Officer  
Cano Health, Inc.  
9725 NW 117th Avenue  
Suite 200  
Miami, FL 33178

**Re: Cano Health, Inc.**  
**Registration Statement on Form S-1**  
**Filed June 25, 2021**  
**File No. 333-257445**

Dear Dr. Hernandez:

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 Tim Buchmiller at (202) 551-3635 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Heidi E. Mayon, Esq.