



DIVISION OF  
CORPORATION FINANCE

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

February 13, 2023

Todd Fruchterman  
Chief Executive Officer  
Butterfly Network, Inc.  
1600 District Avenue  
Burlington, Massachusetts 01803

**Re: Butterfly Network, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**Filed February 28, 2022**  
**Response Dated January 27, 2023**  
**File No. 001-39292**

Dear Todd Fruchterman :

We have reviewed your January 27, 2023 response to our comment letter and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to the comment, we may have additional comments.

Form 10-K for the Fiscal Year Ended December 31, 2021

Management's Discussion and Analysis of Financial Conditions and Results of Operations  
Non-GAAP Financial Measures , page 73

1. We note your response to the comment in our letter dated January 12, 2023. We continue to believe that your adjustments to exclude the losses on purchase commitments from non-GAAP adjusted gross profit and non-GAAP adjusted EBITDA is inconsistent with Question 100.01 of the Compliance and Disclosure Interpretations on Non-GAAP Financial Measures and Item 10(e) of Regulation S-K. Please confirm to us that you will no longer include these adjustments in any non-GAAP financial measure presented.

Todd Fruchterman  
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You may contact Christie Wong at 202-551-3684 or Julie Sherman, Senior Accountant, at 202-551-3640 if you have any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services