

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

March 16, 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 File No. 001-39292

Dear Todd Fruchterman:

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