

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

August 15, 2023

Joseph DeVivo President and Chief Executive Officer Butterfly Network, Inc. 1600 District Avenue Burlington, MA 01803

> Re: Butterfly Network, Inc. Registration Statement on Form S-3 Filed August 8, 2023 File No. 333-273811

Dear Joseph DeVivo:

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 Margaret Schwartz at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance Office of Industrial Applications and Services

cc: Gabriela Morales-Rivera, Esq.