



DIVISION OF  
CORPORATION FINANCE

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

August 21, 2023

Kevin Wirges  
Chief Financial Officer and Treasurer  
CareMax, Inc.  
1000 NW 57th Court, Suite 400  
Miami, Florida 33126

**Re: CareMax, Inc.**  
**Form 10-K for the Year Ended December 31, 2022**

**File No. 1-39391**

Dear Kevin Wirges:

We have completed our review of your filings. 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