



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

DIVISION OF  
CORPORATION FINANCE

September 23, 2022

Christopher C. Dewey  
Chief Executive Officer  
MedTech Acquisition Corporation  
48 Maple Avenue  
Greenwich, CT 06830

**Re: MedTech Acquisition Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**Filed March 3, 2022**  
**File No. 001-39813**

Dear Mr. Dewey:

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 Real Estate & Construction

cc: David J. Matlin