



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