



DIVISION OF  
CORPORATION FINANCE

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

October 20, 2022

Travis A. Morgan  
Chief Financial Officer  
Future Health ESG Corp.  
8 The Green  
Suite 12081  
Dover, DE 19901

**Re: Future Health ESG Corp.**  
**Form 10-K for the fiscal year ended December 31, 2021**  
**Filed August 22, 2022**  
**File No. 1-40788**

Dear Travis A. Morgan:

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