



DIVISION OF
CORPORATION FINANCE

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

October 28, 2022

Mark Heaney
Chief Executive Officer
DTRT Health Acquisition Corp.
1415 West 22nd Street, Tower Floor
Oak Brook, IL 60523

Re: DTRT Health Acquisition Corp.
Preliminary Proxy Statement on Schedule 14A
Filed October 21, 2022
File No. 001-40774

Dear Mark Heaney :

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 A. Sakowitz, Esq.