

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

May 25, 2018

Via E-Mail
Mr. J. Daniel Plants
Voce Capital Management LLC
600 Montgomery Street, Suite 210
San Francisco, California 94111

Re: Natus Medical Incorporated

Definitive Additional Materials on Schedule 14A

Filed May 21, 2018 by Voce Catalyst Partners LP, Voce Capital LLC, Voce

Capital Management LLC, J. Daniel Plants, Mark G. Gilreath, Lisa

Wipperman Heine and Joshua H. Levine

Response dated May 24, 2018

File No. 000-33001

Dear Mr. Plants:

We have reviewed your supplemental response on the above captioned filing and have the following comment. Please respond to this letter by providing the requested information or by advising us when you will provide the requested response. After reviewing the information you provide in response to our comment, we may have additional comments.

1. We note your response to comment 1. We do not believe you have provided adequate support for the disclosure. Your response appears to support a contention that the Board determined that neither of your settlement proposals were in the best interests of the Company's shareholders or the Company, but this does not support the statement that Chairman Gunst refused to even consider any outcome which would have resulted in a change to his status as Chairman.

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We remind you that the filing persons are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please direct any questions to me at (202) 551-3589.

Sincerely,

/s/ Tiffany Piland Posil

Tiffany Piland Posil Special Counsel Office of Mergers and Acquisitions

cc: Aneliya S. Crawford Schulte Roth & Zabel LLP