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February 12, 2024

Submitted Via SEC 14a-8 Portal

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Chief Counsel
450 Fifth Street, N.W.
Washington, D.C. 20549

**Re: UpHealth, Inc.
Stockholder Proposal of Mr. Harpal Sandhu
Securities Exchange Act of 1934 – Rule 14a-8**

Ladies and Gentlemen:

We are sending this letter on behalf of our client, UpHealth, Inc., a Delaware corporation (the “**Company**”), to the Securities and Exchange Commission (the “**Commission**”) pursuant to Rule 14a-8(j)[Question 10] to notify the Staff of the Division of Corporation Finance of the Commission (the “**Staff**”) of the Company’s intention to exclude the purported stockholder proposal submitted by Mr. Harpal Sandhu (the “**Proponent**”, and such purported stockholder proposal, the “**Purported Stockholder Proposal**”) from the definitive proxy materials that have already been printed and sent by the Company to its stockholders in connection with the special meeting (the “**Special Meeting**”) called by the Board of Directors of the Company to seek the stockholders’ approval of the proposed Sale Transaction (as defined below) (such proxy materials, collectively, the “**Special Meeting Proxy Materials**”). A copy of the Company’s notice to the Proponent notifying him of the above is attached hereto as Exhibit A.

The Company filed a preliminary proxy statement in respect of the Special Meeting on January 10, 2024. The Company did not receive notice of further review from the Commission within the ten-day initial screening period that expired at 11:59 p.m. EST on January 19, 2024. On January 22, 2024, the Proponent submitted to the Company the Purported Stockholder Proposal but that document did not include a broker’s letter proving that the Proponent met the eligibility requirements as a stockholder under Rule 14a-8(b)(2)(ii)(A). After the expiration of the ten-day screening period required under Rule 14a-6(a) without receipt of notice by the Commission of its intent to review the Company’s proxy materials, the Company began the process of finalizing its proxy materials and on January 24, 2024 filed with the Commission the Special Meeting Proxy Materials in connection with the Sale Transaction (the “**Proxy Statement Date**”) and commenced printing and sending such proxy materials to its stockholders. As the Purported Stockholder Proposal was not received by the Company within “a reasonable time before the company begins to print and send” the Special Meeting Proxy Materials as required by Rule 14a-8(e)(3), this letter is being sent to the Staff fewer than 80 calendar days before the Proxy Statement Date. Accordingly, as described herein, the Company requests the Staff to waive the 80-day requirement set forth in Rule 14a-8(j)(1) with respect to this letter.

Pursuant to Rule 14a-8(j), we have:

- filed this letter with the Commission, with the request that the Staff waive the 80-day requirement set forth in Rule 14a-8(j)(1) with respect to this letter; and
- concurrently sent copies of this correspondence to the Proponent.

Rule 14a-8(k) and Staff Legal Bulletin No. 14D (Nov. 7, 2008) (“**SLB 14D**”) provide that shareholder proponents are required to send companies a copy of any correspondence that such proponents elect to submit to the Commission or the Staff. Accordingly, the Company is taking this opportunity to inform the Proponent that if the Proponent elects to submit additional correspondence to the Commission or the Staff with respect to the Purported Stockholder Proposal,



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a copy of that correspondence should be furnished concurrently to the undersigned on behalf of the Company pursuant to Rule 14a-8(k) and SLB 14D.

BASES FOR EXCLUSION

We hereby respectfully request that the Staff concur in our view that the Purported Stockholder Proposal may be excluded from the Special Meeting Proxy Materials pursuant to Rule 14a-8(e)(3) because the Proponent did not submit the Purported Stockholder Proposal to the Company within a reasonable time before the Company had begun to print and send to its stockholders the Special Meeting Proxy Materials.

BACKGROUND

I. Background of the Special Meeting

In response to certain adverse events affecting the financial condition of the Company and its wholly-owned subsidiary UpHealth Holdings, Inc. (“**UpHealth Holdings**”), on September 19, 2023 and October 20, 2023, UpHealth Holdings and certain subsidiaries of UpHealth Holdings (collectively, the “**Debtors**”) filed voluntary petitions for relief under Chapter 11 of the U.S. Bankruptcy Code in the United States Bankruptcy Court for the District of Delaware. The filing of the Chapter 11 cases by the Debtors constituted an event of default under the Company’s indentures which accelerated the Company’s payment obligations under certain of its convertible notes. In light of the Company’s financial position, and in order to address the Company’s outstanding debt obligations, on November 16, 2023 the Company entered into a membership interest purchase agreement and related transaction support agreement to sell certain of its operations (the “**Sale Transaction**”).

On November 16, 2023, the Company issued a press release announcing the entry into transaction agreements relating to the proposed Sale Transaction, which was furnished as Exhibit 99.1 to the Company’s Current Report on Form 8-K filed with the Commission on November 16, 2023. The proposed Sale Transaction constitutes the sale of substantially all of the Company’s assets under Delaware law and, as such, the Company is required to obtain the approval of its stockholders as a condition to the closing of the proposed transaction. Accordingly, each of the press release and the Current Report dated November 16, 2023 stated that “[i]n connection with the proposed transaction, the Company will file with the Securities and Exchange Commission (the “**SEC**”) and furnish to the Company’s stockholders a proxy statement.”

On January 10, 2024, the Company filed a preliminary proxy statement in connection with the Special Meeting. As of 11:59 p.m. EST on January 19, 2024 (the tenth day following the filing of the preliminary proxy statement), the Company had received no communications from the Commission stating that the Commission would review the preliminary proxy statement of January 10, 2024. Accordingly, the Company proceeded to prepare the definitive proxy materials for the Special Meeting to be held on February 29, 2024. On January 24, 2024, the Company filed the definitive proxy statement on Form DEFM14A and on that same day began the printing and sending of the Special Meeting Proxy Materials to the Company’s stockholders for the Special Meeting.

II. Background of the Proponent’s Purported Stockholder Proposal

On Monday, January 22, 2024, the Company received from the Proponent by overnight delivery the Purported Stockholder Proposal for inclusion in the Company’s Special Meeting Proxy Materials. The documents relating to the Purported Stockholder Proposal state that the Proponent is submitting as proof of his beneficial ownership a written statement to the Company “from the ‘record’ holder of the securities, Charles Schwab, which is the Proponent’s broker.” No such broker’s documentation was included in the Purported Stockholder Proposal. Accordingly, the



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Purported Stockholder Proposal did not meet the antecedent condition under Rule 14a-8(b)(2)(ii)[Question 2] and was therefore deficient as being incomplete. A copy of the Purported Stockholder Proposal is attached hereto as Exhibit B.

On Sunday, January 28, 2024, the Proponent sent by email to both the Company's Chief Executive Officer and Secretary the broker's letter identified in his January 22, 2024 Purported Stockholder Proposal. A copy of the Proponent's January 28, 2024 email attaching the broker's letter and a copy of such broker's letter are attached hereto as Exhibit C.

ANALYSIS

I. The 80-day requirement under Rule 14a-8(j)(1) should be waived for good cause because the Purported Stockholder Proposal was received by the Company less than 48 hours prior to the Company filing the Special Meeting Proxy Materials and beginning to print and send such proxy materials to its stockholders

The Company requests that the Staff waive the 80-day filing requirement as set forth in Rule 14a-8(j) for good cause. Rule 14a-8(j)(1) requires that, if a company "intends to exclude a proposal from its proxy materials, it must file its reasons with the Commission no later than 80 calendar days before it files its definitive proxy statement and form of proxy with the Commission." The foregoing notwithstanding, Rule 14a-8(j)(1) also allows the Staff, in its discretion, to permit a company to make its submission later than 80 days before the filing of its definitive proxy statement if the company demonstrates good cause for missing the deadline.

As discussed above, the Company was not aware of and did not receive the Purported Stockholder Proposal, which was in an incomplete form, from the Proponent until January 22, 2024, which was less than 48 hours before the Company filed the Special Meeting Proxy Materials and began to print and send such proxy materials to its stockholders and after the deadline required by Rule 14a-8(e)(3). Accordingly, we believe that the Company has good cause for its inability to meet the 80-day deadline, and we respectfully request that the Staff waive the 80-day requirement with respect to this letter.

II. The Purported Stockholder Proposal may be excluded pursuant to Rule 14a-8(e)(3) because it was not received by the Company by the deadline established by such rule, namely a reasonable time before the Company begins to print and send the Special Meeting Proxy Materials

The Company acknowledges its obligations to comply with Rule 14a-8 in connection with stockholder proposals that are properly and timely made pursuant to the rule. In the current circumstances, the Company provided notice on November 16, 2023 that it would be filing a proxy statement in respect of a special meeting, did file its preliminary proxy materials on January 10, 2024 (55 days after the Form 8-K disclosing such future filing) and did not receive notice of comments from the Commission within the ten-day initial screening period.

The Purported Stockholder Proposal was not included in the Special Meeting Proxy Materials because the Proponent sent on January 22, 2024 an incomplete proposal which was not received by the deadline established by Rule 14a-8(e)(3), specifically "a reasonable time before the company begins to print and send" the Special Meeting Proxy Materials. This incomplete Purported Stockholder Proposal was received by the Company within 48 hours of the time the Company filed its Special Meeting Proxy Materials and began to print and send to its stockholders the Special Meeting Proxy Materials in respect of the Special Meeting to approve the Sale Transaction. The missing broker's information that is stated in the Proponent's January 22, 2024 documents to be part of the submission was only sent to the Company by email on Sunday, January 28, 2024, well after the Special Meeting Proxy Materials had begun to be printed and sent.

The Staff has strictly construed the Rule 14a-8 deadlines in the past and has consistently permitted companies to exclude from their proxy materials those proposals that were received after an appropriate deadline. See, e.g., Hewlett Packard Enterprise Co. (Jan. 15, 2021); Comcast Corporation (Apr. 4, 2019); DTE Energy Co. (Moore) (Dec. 18, 2018); Verizon



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Communications, Inc. (Jan. 4, 2018); Wal-Mart Stores, Inc. (Feb. 13, 2017); Whole Foods Market, Inc. (Oct. 30, 2014); Dean Foods Company (Jan. 27, 2014); PepsiCo, Inc. (Jan. 3, 2014); General Electric Company (Jan. 24, 2013); QEP Resources, Inc. (Jan. 4, 2013); General Electric Co. (Jan. 17, 2012); and Johnson & Johnson (Jan. 13, 2010).

Although neither Rule 14a-8(e)(2) nor Rule 14a-8(e)(3) specify what constitutes a “reasonable time,” for purposes of setting a new deadline for stockholder proposals under Rule 14a-8(e)(2) and (3), it is noteworthy that Rule 14a-8 requires that a stockholder proposal to be presented at an annual meeting be received by the registrant a minimum of 120 days in advance of the anticipated mailing of proxy materials to shareholders. In determining whether a stockholder proposal is made within a reasonable time before the company begins to print and send its proxy materials, the fundamental consideration is whether the time of submission of a proposal affords a company reasonable time to consider the proposal without causing a significant delay in the distribution of proxy materials to its stockholders. See e.g. Jefferson-Pilot Corp. (January 31, 2006), Science Applications International Corporation (Dec. 6, 2005), and Greyhound Lines, Inc. (January 8, 1999). In its response to Greyhound Lines Inc., the Staff did not recommend enforcement to the Commission against the omission of the stockholder proposal under Rule 14a-8(e)(3) because “[Greyhound] did not receive the proposal until it was in the final stages preparatory to commencing its proxy solicitation, with the result that there is not a reasonable time for Greyhound to consider the proposal without causing excessive delay in the distribution of its special meeting proxy materials to stockholders”.

Similarly, in other no-action correspondence, the Commission has consistently stated that it would not recommend enforcement action against a registrant that excluded a shareholder proposal received after the preliminary proxy materials relating to that meeting had been filed with the Commission. See, e.g., Scudder New Europe Fund, Inc., SEC No-Act. (Nov. 10, 1998) (granting no-action relief where a shareholder proposal was received the same day as the filing of preliminary proxy materials); The United Kingdom Fund, Inc., SEC No-Act. (Jan. 12, 1998) (granting no-action relief where a shareholder proposal was received 1 week after the filing of preliminary proxy materials).

The Staff has consistently reaffirmed the aforementioned reasoning as the basis to not to object to the omission of the stockholder proposal under Rule 14a-8(e)(3), including in the Staff’s response in (1) Jefferson-Pilot Corp., where the company received the shareholder proposal only 22 days before the company planned to print and send its definitive proxy materials, and (2) in Science Applications International Corporation, where the company received the shareholder proposal only one day before the company planned to print and send its special meeting proxy materials to shareholders. Here, the Company’s Form 8-K disclosure clearly notified stockholders that the Company would be filing a proxy statement in respect of the Special Meeting and in fact the Company did file a preliminary proxy statement on January 10, 2024.

Accordingly, the Proponent did not deliver his Purported Stockholder Proposal to the Company by the deadline established for special meetings by Rule 14a-8(e)(3). As noted above and in the Company’s letter to the Proponent, this result is true even if the Proponent’s Purported Stockholder Proposal had no deficiencies as of Monday, January 22, 2024. However, as the broker’s letter that is part of the Proponent’s Purported Stockholder Proposal was received by the Company not just after the Company had filed its preliminary proxy materials but after the Company had begun to print and send its proxy materials, the deficiency under Rule 14a-8(e)(3) was incapable of being cured.

It is well known to stockholder activists and Commission practitioners that if the Commission does not provide comments to the registrant within 10 days of the filing of a preliminary proxy statement that the registrant can file a definitive proxy statement and begin to print and send the definitive proxy statement. The Proponent knew or should have known that for purposes of a proxy statement for a special meeting, he needed to provide his stockholder proposal to the Company a reasonable period of time after the November 16, 2023 disclosure and before the Company filed its preliminary proxy materials to provide the Company and the Proponent adequate time to address any deficiencies in the Proponent’s proposal, especially considering the urgency of the Special Meeting. This is particularly true when the Proponent was actively seeking during the period of August through December 2023 to include in the Company’s proxy materials in respect of its 2023 annual meeting held on December 27, 2023 a slate of four directors.



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Under Rule 14a-8(f)(1) the Company is not obligated to provide to the Proponent “notice of a deficiency if the deficiency cannot be remedied, such as if you fail to submit a proposal by the company’s properly determined deadline.” Nonetheless, as a courtesy it did provide the Proponent such a notice of deficiency on February 5, 2024. This is consistent with the Company’s efforts to facilitate proper and timely stockholder proposals. For example, even though the Proponent was not a stockholder of record for purposes of the Company’s 2023 annual meeting, the Company provided to the Proponent on August 24, 2023 the documents necessary for the Proponent to make a stockholder proposal in the event he became a stockholder of record within the necessary deadline to make a stockholder proposal.

CONCLUSION

Accordingly, and consistent with the foregoing, the Purported Stockholder Proposal is excludable and was excluded from the Special Meeting Proxy Materials because such proposal was not received by the Company by the deadline established by Rule 14a-8(e)(3). Moreover, the Proponent is incapable of curing this deficiency under Rule 14a-8(f)(1) because the Special Meeting Proxy Materials had already been printed and sent to the Company’s stockholders when the Proponent sent to the Company a facially complete stockholder proposal. Based upon the foregoing analysis, the Company intends to exclude the Purported Stockholder Proposal from its Special Meeting Proxy Materials, and respectfully requests that the Staff will not recommend enforcement action to the Commission if the Company excludes the Purported Stockholder Proposal from the Special Meeting Proxy Materials.

If you have any questions or comments on this letter, please contact me at (415) 615-6095 or Jeffrey.Selman@us.dlapiper.com. Thank you for your time and consideration.



Jeffrey C. Selman

cc: Jeremy Livianu, Chief Legal Officer
Harpal Sandhu

EXHIBIT A

UPHEALTH, INC.'S FEBRUARY 5, 2024 NOTICE TO THE PROPONENT

(attached)

February 5, 2024

Mr. Harpal Sandhu

PII

Dear Mr. Sandhu:

On Monday, January 22, 2024, UpHealth, Inc. (the “Company”) received from you by overnight delivery a purported stockholder proposal (the “Purported Stockholder Proposal”) for inclusion in the Company’s proxy statement (the “Special Meeting Proxy Statement”) in respect of a special meeting of the stockholders (the “Special Meeting”) called by the Board of Directors to approve a proposed sale of a majority of the Company’s assets (the “Proposed Sale Transaction”). On November 16, 2023, the Company had filed with the SEC a Form 8-K that stated that the Company would be filing a proxy with the SEC to seek approval of its stockholders to the Proposed Sale Transaction, and on January 10, 2024, the Company had filed with the SEC a preliminary proxy statement for the Special Meeting.

The documents that you sent to the Company states that the Purported Stockholder Proposal was being submitted under Rule 14a-8. Your correspondence further states that you are submitting as proof of your beneficial ownership a written statement to the Company “from the ‘record’ holder of the securities, Charles Schwab, which is the Proponent’s broker.” No such broker’s documentation was included in the Purported Stockholder Proposal. Accordingly, the Purported Stockholder Proposal did not meet the antecedent condition under Rule 14a-8(b)(2)(ii) [Question 2] and was therefore deficient as being incomplete.

On Wednesday, January 24, 2024, the Company printed and started to mail to its stockholders in respect of the Special Meeting the Special Meeting Proxy Statement. On Sunday, January 28, 2024, you sent by email to both the Company’s CEO and Secretary the broker’s letter identified in your January 22, 2024 letter. This email was sent 4 days after the Company had begun to print and mail the Special Meeting Proxy Statement to the Company’s stockholders.

The Company did not include your Purported Stockholder Proposal in the Special Meeting Proxy Statement because, among other reasons, the Purported Stockholder Proposal was not delivered to the Company as required by Rule 14a-8(e)(3)[Question 5] within a “reasonable time before the company begins to print and send its proxy materials.” This result is true even if the Purported Stockholder Proposal had no deficiencies as of Monday, January 22, 2024 when the Company received the incomplete documents as this was less than 48 hours of the Company beginning to print and send the Special Meeting Proxy Statement to its stockholders. However, as the broker’s letter that is part of the Purported Stockholder Proposal was received after the Company had begun to print and send its proxy materials, the deficiency under Rule 14a-8(e)(3) was incapable of being cured. Under Rule 14a-8(f)(1) the Company is not obligated to provide to you “notice of a deficiency if the deficiency cannot be remedied, such as if you fail to submit a proposal by the company’s properly determined deadline,” but has chosen to provide you this




letter as a courtesy. The Company will also provide notice to the SEC of the reasons for determining not to include the Purported Stockholder Proposal in the Special Meeting Proxy.

The Company reserves the right to assert before the SEC all other deficiencies relating to the Purported Stockholder Proposal.

Sincerely yours,

UPHEALTH, INC.

By:  _____

Name: Jeremy Livianu, Esq.

Title: Secretary and Chief Legal Officer

cc: Jeffrey C. Selman, Esq.

EXHIBIT B

THE PROPONENT'S JANUARY 22, 2024 PURPORTED STOCKHOLDER PROPOSAL

(attached)

STOCKHOLDER PROPOSAL PROPONENT ELIGIBILITY

Date Stockholder Proposal Submitted: January 19, 2024

Date, time and location of Special Stockholders Meeting: Unknown. The Corporation filed a Form 14a on January 10, 2024, but has not publicly disclosed the upcoming meeting date and an accompanying deadline date for stockholder proposal submissions.

Number of Proposals: One

Type of Proposal: Binding

Basis: SEC Rule 14a-8

Initial or Resubmitted Proposal: Initial

Submitting Party: Proponent

Proponent Name: Harpal Sandhu

Proponent Contact Information:

Address: [REDACTED] PII Telephone: [REDACTED] PII
Email: [REDACTED] PII

Proponent Availability: Below are three (3) windows of availability of Proponent to meet with the Corporation, during the Corporation's business hours of 9am-5:30pm EST on February 2nd or 9th or 16th of 2024.

Type of Stockholder: Harpal Sandhu is a registered record holder of Uphealth, Inc., stock as evidenced by the Corporation's records and the records of its transfer agent. In addition, Harpal Sandhu submits a written statement to the Corporation from the "record" holder of the securities, Charles Schwab, which is the Proponent's broker. This statement verifies the requisite amount of securities owned as of the date the proposal is submitted, and verifies that the requisite securities have been continuously held for at least the corresponding requisite period (one year) from that date.

Share Ownership Requirements: Harpal Sandhu has owned greater than \$25,000 of Uphealth, Inc., Common Stock for at least one year to and including the proposal submission date of January 19, 2024. Harpal Sandhu intends to maintain continuous ownership of his Uphealth, Inc., stock through and after the date of the special stockholders meeting.

Length of Proposal and Statement in Support: Less than 500 words.

Manner of Submission:

Federal Express to: 14000 S. Military Trail, Suite 203 Delray Beach, Florida 33484,

Email to: jeremy.Livianu@uphealthinc.com

Substantive bases for exclusion of the Stockholder Proposal pursuant to Rule 14a-8(i): No

**STOCKHOLDER PROPOSAL TO THE BOARD OF DIRECTORS OF UPHEALTH, INC.
& STATEMENT IN SUPPORT**

Proponent's Stockholder Proposal:

"Notwithstanding anything to the contrary in the Uphealth, Inc.'s ("Corporation's") bylaws or other governing documents, the Corporation's bylaws may only be changed, modified, amended, replaced or rescinded by a majority vote, in person or by proxy, of the shares of stockholders attending a special or annual meeting of stockholders of the Corporation, or by written consent of stockholders owning a majority of the capital stock of the Corporation."

Proponent's Statement in Support of Stockholder Proposal:

Proponent stockholder submits this statement in support of Proponent's stockholder proposal to clearly state a course of action that Uphealth, Inc., ("Corporation") should follow in connection with the modification or other change to the Corporation's bylaws.

Stockholder asks the Corporation's Board of Directors to take the steps necessary to amend the appropriate Corporation governing documents with the proposed language to ensure that stockholders' interests are reflected in the Corporation's bylaws.

One of the main purposes of this proposal is to give all stockholders the right to formally participate in changing the Corporation's bylaws.

EXHIBIT C

**THE PROPONENT'S JANUARY 28, 2024 EMAIL ATTACHING THE BROKER'S LETTER,
AND THE BROKER'S LETTER**

(attached)

From: Jeremy Livianu <jeremy.livianu@uphealthinc.com>
Sent: Sunday, January 28, 2024 5:33 PM
To: [REDACTED]
Subject: Fwd: SEC Rule 14a-8(b)(2), Proof of Ownership
Attachments: SANDHU.pdf

 EXTERNAL MESSAGE

----- Forwarded message -----

From: Harpal Sandhu <harpal@integral.com>
Date: Sun, Jan 28, 2024 at 5:17 PM
Subject: SEC Rule 14a-8(b)(2), Proof of Ownership
To: Jeremy Livianu <jeremy.livianu@uphealthinc.com>
CC: <Martin.Beck@uphealthinc.com>, Tim Mahota <tim.mahota@integral.com>

Dear Mr. Livianu,

Please find attached a letter from my broker, Charles Schwab, the holder of record, confirming my holdings of UPH stock over the past year(s).

Let me know if you need anything else. As per SEC rules, I expect my proposal to be included in the proxy for the special stockholder meeting scheduled for February 29, 2024.

As per SEC rules, I expect to be notified in writing of any procedural or eligibility deficiencies within 14 days of you receiving my proposal. Since we are all interested in the special stockholder meeting taking place on time, I expect you to be timely. If I have not heard a confirmation from you within the required time, I will move forward with notifying the SEC directly.

Sincerely,

Harpal Sandhu

Integral

Harpal Sandhu | CEO

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January 26, 2024

Harpal Sandhu

PII

US

Dear Harpal Sandhu,

I am writing in response to your request for information about your account holdings.

At least 300,000.00 shares of Uphealth Inc (UPHL) have been held continuously since December 31, 2022.

This letter is for informational purposes only and is not an official record of your account. Please refer to your statements and trade confirmations as they are the official record of your transactions.

Thank you for choosing Schwab. We appreciate your business and look forward to serving you in the future. If you have any questions, please call me or any Client Service Specialist at 1-800-435-4000.

Sincerely,

Jonathan Dick

Jonathan Dick
Manager, CS&S Escalation Support

Jonathan.Dick@schwab.com

877-594-2578

Charles Schwab & Co. Inc.
9800 Schwab Way
Lone Tree, CO 80124