

August 5, 2021

Bala Venkataraman  
Chief Executive Officer  
Amplitude Healthcare Acquisition Corp  
1177 Avenue of the Americas, FI40  
New York, NY 10036

Healthcare Acquisition Corp

Form 10-K for the Fiscal Year Ended December 31, 2020

Re: Amplitude

Amendment No. 1 to

Filed May 24, 2021

File No. 001-39138

Dear Mr. Venkataraman:

We have completed our review of your filings. 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 Life Sciences

cc:  
Barnstable-Brown, Esq

Christopher D