



DIVISION OF
CORPORATION FINANCE

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

May 20, 2021

Eunice J. Kim, Esq.
General Counsel
SOC Telemed, Inc.
1768 Business Center Drive, Suite 100
Reston, Virginia 20190

Re: SOC Telemed, Inc.
Registration Statement on Form S-1
Filed May 18, 2021
File No. 333-256230

Dear Ms. Kim:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Tim Buchmiller at (202) 551-3635 with any questions.

Sincerely,

Division of Corporation Finance
Office of Life Sciences

cc: William L. Hughes, Esq.