



DIVISION OF  
CORPORATION FINANCE

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

December 10, 2021

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

**Re: SOC Telemed, Inc.  
Registration Statement on Form S-3  
Filed on December 7, 2021  
File No. 333-261518**

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 Joshua Gorsky at (202) 551-7836 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: William L. Hughes