



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

DIVISION OF
CORPORATION FINANCE

November 9, 2020

Mark Tabak
Chief Executive Officer
MultiPlan Corp
115 Fifth Avenue
New York, New York 10003

Re: MultiPlan Corp
Registration Statement on Form S-1
Filed October 30, 2020
File No. 333-249779

Dear Mr. Tabak:

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 Daniel Morris at (202) 551-3314 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: William Brentani