

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

June 3, 2024

Mihir Shah Chief Financial Officer Oncology Institute, Inc. 18000 Studebaker Road, Suite 800 Cerritos, California 90703

> Re: Oncology Institute, Inc. Form 10-K for Fiscal Year Ended December 31, 2023 Filed March 28, 2024 File No. 001-39248

Dear Mihir Shah:

We have completed our review of your filing. 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 Industrial Applications and Services