

September 21, 2021

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, DC 20549

Attention: Donald Field

**Re: Cue Health Inc. (the "Registrant")**  
**Registration Statement on Form S-1 (File No. 333-259250)**  
**Request for Acceleration**

Ladies and Gentlemen:

Pursuant to Rule 460 of the General Rules and Regulations under the Securities Act of 1933, as amended, we wish to advise that between September 16, 2021 and the date hereof, approximately 4,032 copies of the Preliminary Prospectus, dated September 15, 2021, were distributed to prospective underwriters, institutional investors and prospective dealers in connection with the above-captioned Registration Statement, as amended.

We wish to advise you that the participating underwriters have informed us that they have complied and will continue to comply with the requirements of Rule 15c2-8 under the Securities Exchange Act of 1934, as amended.

We hereby join in the request of the Registrant that the effectiveness of the above-captioned Registration Statement, as amended, be accelerated to 4:00 p.m. Eastern Time, on Thursday, September 23, 2021 or as soon thereafter as practicable.

*[signature page follows]*

---

Very truly yours,

**GOLDMAN SACHS & CO. LLC  
MORGAN STANLEY & CO. LLC  
COWEN AND COMPANY, LLC**

As representatives of the Underwriters

**GOLDMAN SACHS & CO. LLC**

By: /s/ Dan Cocks

Name: Dan Cocks

Title: Managing Director

**MORGAN STANLEY & CO. LLC**

By: /s/ Chris Rigoli

Name: Chris Rigoli

Title: Vice President

**COWEN AND COMPANY, LLC**

By: /s/ Adam Chazan

Name: Adam Chazan

Title: Managing Director

*[Signature Page to Acceleration Request Letter]*

---