

August 2, 2023

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549-3720
Attention: Benjamin Richie

**Re: Cue Health Inc.
Registration Statement on Form S-3, as amended
File No. 333-270592
Filed on August 1, 2023**

Acceleration Request

**Requested Date: August 4, 2023
Requested Time: 4:30 p.m. Eastern Time**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Cue Health Inc. hereby requests that its Registration Statement on Form S-3, as amended (File No. 333-270592) (the "Registration Statement") be declared effective at the "Requested Date" and "Requested Time" set forth above or at such later time as we or our counsel may orally request via telephone call to the staff of the Division of Corporation Finance of the Securities and Exchange Commission. Once the Registration Statement has been declared effective, please orally confirm that event with our counsel, Wilson Sonsini Goodrich & Rosati, P.C., by calling Lianna C. Whittleton at (650) 849-3060.

Sincerely,

CUE HEALTH INC.

By: /s/ Ayub Khattak

Ayub Khattak

President and Chief Executive Officer

cc: Mark B. Baudler, Wilson Sonsini Goodrich & Rosati
Lianna C. Whittleton, Wilson Sonsini Goodrich & Rosati