

April 7, 2021

Brenton L. Saunders  
Chairman of the Board of Directors  
Vesper Healthcare Acquisition Corp.  
1819 West Avenue  
Bay 2  
Miami Beach, FL 33139

Acquisition Corp.

Preliminary Proxy Statement on Schedule 14A

2021

Re: Vesper Healthcare

Amendment No. 2 to

Filed March 24,

File No. 001-39565

Dear Mr. Saunders:

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 Life Sciences

cc:

Andrew R. Brownstein