

April 1, 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:

filing and have the following comment.

We have reviewed your

Please respond within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response, we may have additional comments.

Revised Preliminary Proxy Statement on Schedule 14A  
Summary of Presentation Provided by Goldman Sachs, page 152

1. Please delete the statement that the Goldman Sachs presentation was provided solely for the benefit of management and the Board. It is not appropriate to indicate that shareholders are not entitled to rely on factors management and the Board relied on in making their determination.

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.

Brenton L. Saunders  
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You may contact Michael Fay at 202-551-3812 or Daniel Gordon at 202-551-3486 if you have questions regarding comments on the financial statements and related matters. Please contact Chris Edwards at 202-551-6761 or Suzanne Hayes at 202-551-3675 with any other questions.

Sincerely,  
Division of Corporation  
Office of Life Sciences

FirstName LastNameBrenton L. Saunders  
Finance  
Comapany NameVesper Healthcare Acquisition Corp.

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cc: Andrew R. Brownstein  
FirstName LastName