



DIVISION OF
CORPORATION FINANCE

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

April 19, 2022

Alan Jay Weisberg
Chief Executive Officer
Progressive Care Inc.
400 Ansin Blvd, Suite A
Hallandale Beach, FL 33009

Re: Progressive Care Inc.
Registration Statement on Form 10-12G
Filed February 9, 2022
File No. 000-52684

Dear Mr. Weisberg:

We have completed our review of your filings. 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 Trade & Services