

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

August 31, 2023

Trae Fitzgerald Chief Financial Officer Viemed Healthcare, Inc. 625 E. Kaliste Saloom Rd. Lafayette, Louisiana 70508

> Re: Viemed Healthcare, Inc. Registration Statement on Form S-3 Filed August 24, 2023 File No. 333-274198

Dear Trae Fitzgerald:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Nicholas O'Leary at 202-551-4451 with any questions.

Sincerely,

Division of Corporation Finance Office of Industrial Applications and Services

cc: E. James Cowen, Esq.