

**Foresight Acquisition Corp.**  
233 N. Michigan Avenue  
Suite 1410  
Chicago, IL 60601

February 8, 2021

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, D.C. 20549  
Attention: Irene Barberena-Meissner

**RE: Foresight Acquisition Corp. (the "Company")  
Registration Statement on Form S-1  
(File No. 333-251978) (the "Registration Statement")**

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Dear Ms. Barberena-Meissner:

The Company hereby requests, pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, acceleration of effectiveness of the Registration Statement so that such Registration Statement will become effective as of 4:00 p.m. on February 9, 2021, or as soon thereafter as practicable.

[Signature page follows]

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Very truly yours,

**FORESIGHT ACQUISITION CORP.**

By: /s/ Michael Balkin

Name: Michael Balkin

Title: Chief Executive Officer