

December 21, 2021

Brad Hively
Chief Executive Officer
The Oncology Institute, Inc.
18000 Studebaker Rd., Suite 800
Cerritos, California 90703

Institute, Inc.

Statement on Form S-1

17, 2021

Re: The Oncology

Registration

Filed on December

File No. 333-261740

Dear Mr. Hively:

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.

Gorsky at (202) 551-7836 with any questions.

Please contact Joshua

Sincerely,

Division of Corporation Finance

Office of Life Sciences

cc:

Steven Stokdyk