

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

April 7, 2021

Brenton L. Saunders Chairman of the Board of Directors Vesper Healthcare Acquisition Corp. 1819 West Avenue Bay 2 Miami Beach, FL 33139

Re: Vesper Healthcare Acquisition Corp.
Amendment No. 2 to Preliminary Proxy Statement on Schedule 14A
Filed March 24, 2021
File No. 001-39565

Dear Mr. Saunders:

We have completed our review of your filing. 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 Life Sciences

cc: Andrew R. Brownstein