



DIVISION OF  
CORPORATION FINANCE

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

July 28, 2022

Kevin Chen  
Chief Executive Officer  
Edoc Acquisition Corp.  
7612 Main Street Fisher, Suite 200  
Victor, NY 14564

**Re: Edoc Acquisition Corp.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed July 25, 2022**  
**File No. 001-39689**

Dear Mr. Chen:

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: Jessica Yuan