

Goldman Sachs & Co. LLC  
200 West Street  
New York, New York 10282

J.P. Morgan Securities LLC  
383 Madison Avenue  
New York, New York 10179

July 23, 2019

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, DC 20549  
Attention: Jan Woo  
    Mitchell Austin  
    Stephen Krikorian  
    Diane Fritz

**Re: Health Catalyst, Inc.  
Withdrawal of Acceleration Request for Registration Statement on Form S-1  
File No. 333-232400**

Ladies and Gentlemen:

Reference is made to our letter, filed as correspondence with the U.S. Securities and Exchange Commission via EDGAR on July 19, 2019, in which we requested the acceleration of the effective date of the above-captioned Registration Statement, as amended, to 4:00 p.m. Eastern time, on July 23, 2019, or as soon thereafter as practicable. We are no longer requesting that the Registration Statement be declared effective at that date and time, and we hereby formally withdraw our prior request for acceleration of the effective date of the above-captioned Registration Statement, as amended.

*[Signature Page Follows]*

Very truly yours,

GOLDMAN SACHS & CO. LLC  
J.P. MORGAN SECURITIES LLC

As representatives of the Underwriters

**GOLDMAN SACHS & CO. LLC**

By: /s/ Elizabeth Reed  
Name: Elizabeth Reed  
Title: Managing Director

**J.P. MORGAN SECURITIES LLC**

By: /s/ Stas Byhovsky  
Name: Stas Byhovsky  
Title: Managing Director

[Signature Page to Withdrawal of Acceleration Request of the Underwriters]