May 16, 2024

Jason Alger Chief Financial Officer Health Catalyst, Inc. 10897 South River Front Parkway #300 South Jordan , UT 84095

Inc.

Re: Health Catalyst,

February 22, 2024

Form 10-K filed

November 6, 2023

Form 10-Q filed on

File No. 001-38993

Dear Jason Alger:

 $$\operatorname{\textsc{We}}$ have completed our review of your filing. We remind you that the company and its

 $$\operatorname{\mathtt{man}}$ agement 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 Technology