Health Catalyst, Inc. 3165 Millrock Drive #400 Salt Lake City, UT 84121

VIA EDGAR

July 22, 2019

Securities and Exchange Commission Division of Corporation Finance 100 F Street, NE Washington, D.C. 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 via EDGAR on July 19, 2019, in which we requested the acceleration of the effective date of the above-referenced Registration Statement for Tuesday, July 23, 2019, at 4:00 p.m. Eastern Time, in accordance with Rule 461 under the Securities Act of 1933, as amended. We are no longer requesting that such Registration Statement be declared effective at such time and we hereby formally withdraw our request for acceleration of the effective date.

If you have any questions regarding this request, please contact An-Yen Hu of Goodwin Procter LLP at (650) 752-3185.

[Signature page follows]

Sincerely,

HEALTH CATALYST, INC.

/s/ Daniel Burton

Daniel Burton

Chief Executive Officer

J. Patrick Nelli, *Health Catalyst*, *Inc*.

Daniel Orenstein, *Health Catalyst*, *Inc*.

Richard A. Kline, *Goodwin Procter LLP*David Peinsipp, *Cooley LLP*Kristin VanderPas, *Cooley LLP*Charles S. Kim, *Cooley LLP*Shawn Goff, *Ernst & Young LLP*

cc: