

July 7, 2021

John Kao
Chief Executive Officer
Alignment Healthcare, Inc.
1100 W. Town and Country Road
Suite 1600
Orange, California 92868

Healthcare, Inc.
Statement on Form S-1
2021

Re: Alignment
Draft Registration
Submitted July 1,
File No. 377-05125

Dear Mr. Kao:

This is to advise you
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no
later than 48 hours prior
to the requested effective date and time. Please refer to Rules 460 and
461 regarding requests for
acceleration. 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.

Please contact Jessica
Livingston at 202-551-3448 with any questions.

Sincerely,

Division of Corporation Finance
Office of Finance