

January 29, 2021

Brenton L. Saunders
Chairman of the Board of Directors
Vesper Healthcare Acquisition Corp.
1819 West Avenue
Bay 2
Miami Beach, FL 33139

Acquisition Corp.
Statement on Schedule 14A
2020

Re: Vesper Healthcare
Preliminary Proxy
Filed December 31,
File No. 001-39565

Dear Mr. Saunders:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Preliminary Proxy Statement on Schedule 14A
Summary Term Sheet, page 1

1. Please quantify HydraFacial's net indebtedness as of a recent date. Please also quantify the amount of cash consideration and shares of Class A stock that will be issued in the business combination.
Consideration to the HydraFacial Stockholders in the Business Combination, page 27

2. Please clarify the Secondary Proceeds line item in table summarizing the estimated sources and uses for funding the business combination.
Reasons for the Approval of the Business Combination, page 37

3. Please expand the disclosure to describe the basis for strong growth prospects and clarify whether your growth prospects refer to growth over and above recovery from COVID-19 pandemic impacts given the declining revenue in the nine month period ended September 30, 2020, compared to the prior year period.
Risk Factors, page 42

4. Please include a risk regarding HydraFacial's history of net losses and that there is

substantial doubt about its ability to continue as a going concern.
Please describe the
going concern opinion and how it impacts HydraFacial's business
operations.

Unaudited Pro Forma Condensed Combined Financial Information, page 111

5. We note that the Company will pay approximately \$665 million to
HydraFacial preferred
and common stock shareholders, and for the repayment of their
indebtedness and related
PIK interest, under a no redemptions scenario. Please provide us your
analysis of ASC
805-10-55-11, under a no redemptions scenario. As part of your
analysis, describe how
you evaluated the proportion of the transferred cash versus exchanged
equity interests
under a no redemptions scenario in your application of ASC
805-10-55-11 and 55-12.

6. Please provide us a full analysis of the pertinent facts and
circumstances, under a no
redemptions scenario, related to the determination of acquirer under
ASC 805-10-55-12.
Background of the Business Combination, page 145

7. Please disclose the date that the initial public offering for the
Company closed.

8. To the extent material, please expand the third paragraph in this
section to describe all
contacts with various parties during the evaluation by the Company of
potential business
combinations. Please disclose the number of companies that were
contacted and the
analysis and evaluation that was conducted with respect to each
potential acquisition
opportunity. Please describe in more detail how the potential
acquisition opportunities
were identified and the reasons for selecting HydraFacial as opposed
to the alternatives
transactions considered.

9. Please disclose who initiated the discussion on October 3, 2020
between Brenton L.
Saunders and Brian Miller of Linden Capital Partners. Please also
clarify the relationship
between Linden Capital Partners and HydraFacial.

10. Please revise your disclosure throughout this section to provide
greater detail as to the
background of the transaction, including the material issues discussed
and key negotiated
terms. The disclosure should provide shareholders with an
understanding of how, when,
and why the material terms of your proposed transaction evolved and
why this transaction
is being recommended as opposed to any alternatives. In your revised
disclosure, please
ensure that you address the following:

the material terms for any proposals and subsequent proposals
and counter offers;
valuations; and

Brenton L. Saunders
Vesper Healthcare Acquisition Corp.
January 29, 2021
Page 3

at what point other strategic alternatives were eliminated from
consideration.
The Company's Board of Directors Reasons for the Approval of the Business
Combination,
page 150

11. Please describe in greater detail all material analyses the board
relied upon in evaluating
the financial aspects of the business combination. If there were any
analyses that did not
support the fairness of the transaction, please include appropriate
disclosure. Please also
include a description of the intrinsic valuation and other financial
analyses prepared by the
Company's financial advisors.
Proposal No. 3, page 167

12. Pleaserevise to state specifically whether you have any plans,

proposals or arrangements,
written or oral, to issue any of the additional authorized shares of
Class A stock that would
be available as a result of the proposed increase in the number of
authorized shares. If
there are any such plans, please describe them.
Company Overview, page 192

13. We note the statement with regard to the internally generated NPS
score for your
company and that the score you generated is much higher than the NPS
scores for other
skin care regimens. Please disclose whether the other regimens
referenced are similar to
your products and whether the NPS scores for such regimens were
generated by you or
HydraFacial, the other party being rated, an independent third party,
or another party on
your behalf.
HydraFacial's History, page 195

14. Please identify the private equity firms that acquired HydraFacial in
December 2016.
Trademarks, Patents and Domain Names, page 200

15. With respect to material patents, please describe the scope of your
most
significant patents and when they will expire. If you do not believe
you hold any material
patents, please revise your disclosure accordingly.
HydraFacial's Management's Discussion and Analysis of Financial Condition and
Results of
Operations
Results of Operations
Comparison of the Fiscal Years
L. Ended December 31, 2019 and 2018, page 211
Saunders

16. NameVesper
Please describe in Healthcare Acquisition
further detail Corp.
the reasons underlying the increase in
sales of delivery
January systems.
29, 2021 Refer
Page to
3 Item 303 of Regulation S-K.
FirstName LastName
Brenton L. Saunders
FirstName LastName Brenton
Acquisition L. Corp.
Saunders

Vesper Healthcare
Company
January 29, NameVesper
2021 Healthcare Acquisition Corp.
January
Page 4 29, 2021 Page 4
FirstName LastName
Description of Securities, page 231

17. We note that your forum selection provision identifies a state court
located within the
State of Delaware (or, if no state court located within the State of
Delaware has
jurisdiction, the federal district court for the District of Delaware)
as the exclusive forum
for certain litigation, including any derivative action. Please
disclose whether this
provision applies to actions arising under the Exchange Act. If so,
please also state that
there is uncertainty as to whether a court would enforce such
provision. To the extent the
provision applies to Securities Act claims, please also state that
investors cannot waive
compliance with the federal securities laws and the rules and
regulations thereunder. In
that regard, we note that Section 22 of the Securities Act creates
concurrent jurisdiction
for federal and state courts over all suits brought to enforce any
duty or liability created by

the Securities Act or the rules and regulations thereunder. If this provision does not apply to actions arising under the Exchange Act, please also ensure that the exclusive forum provision in the governing documents states this clearly, or tell us how you will inform investors in future filings that the provision does not apply to any actions arising under the Exchange Act.

Beneficial Ownership of Securities, page 247

18. Please revise the beneficial ownership table to identify the natural persons who are the ultimate beneficial owners of the shares held by LCP Edge Holdco, LLC. See Rule 13d-3 under the Securities Exchange Act of 1934. 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.

You may contact Michael Fay at 202-551-3812 or Daniel Gordon at 202-551-3486 if you have questions regarding comments on the financial statements and related matters. Please contact Chris Edwards at 202-551-6761 or Suzanne Hayes at 202-551-3675 with any other questions.

Sincerely,

Division of

Office of Life

Corporation Finance

Sciences

cc: DongJu Song