February 6, 2023

Jennifer Fulk Chief Financial Officer Talkspace, Inc.

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2022

Re: Talkspace, Inc. Form 10-K for the

Filed February 25,

fiscal year ended December 31, 2021

File No. 001-39314

Dear Jennifer Fulk:

 $$\operatorname{\textsc{We}}$$ have completed our review of your filing. 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.

Sincerely,

Division of Corporation Finance

Office of Industrial Applications and

Services

cc: John Reilly, General

Counsel