

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

AMENDMENT NO. 2
TO
FORM S-1
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

HELIX ACQUISITION CORP.
(Exact name of registrant as specified in its charter)

Cayman Islands	6770	N/A
(State or other jurisdiction of incorporation or organization)	(Primary Standard Industrial Classification Code Number)	(I.R.S. Employer Identification Number)

Cormorant Asset Management, LP
200 Clarendon Street, 52nd Floor
Boston, MA 02116
+1 (857) 702-0370
(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Maples Fiduciary Services (Delaware) Inc.
4001 Kennett Pike, Suite 302
Wilmington, Delaware 19807
+1 (302)-338-9130
(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:

Joel L. Rubinstein
Colin Diamond
White & Case LLP
1221 Avenue of the Americas
New York, New York 10020
+1 (212) 819-8200

Matthew Gardner
Michael Johns
Maples and Calder
P.O. Box 309, Ugland House,
Grand Cayman
Cayman Islands, KY1-1104
+1 (345) 949-8066

Christian Nagler
Kirkland & Ellis LLP
601 Lexington Ave
New York, New York 10022
+1 (212) 370-1300

Approximate date of commencement of proposed sale to the public: As soon as practicable after the effective date of this registration statement.

If any of the securities being registered on this Form are to be offered on a delayed or continuous basis pursuant to Rule 415 under the Securities Act of 1933, check the following box.

If this Form is filed to register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(c) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering.

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, a smaller reporting company or an emerging growth company. See the definitions of "large accelerated filer," "accelerated filer," "smaller reporting company" and "emerging growth company" in Rule 12b-2 of the Securities Exchange Act of 1934.

Large accelerated filer <input type="checkbox"/>	Accelerated filer <input type="checkbox"/>
Non-accelerated filer <input checked="" type="checkbox"/>	Smaller reporting company <input checked="" type="checkbox"/>
	Emerging growth company <input checked="" type="checkbox"/>

If an emerging growth company, indicate by check mark if the registrant has elected not to use the extended transition period for complying with any new or revised financial accounting standards provided pursuant to Section 7(a)(2)(B) of the Securities Act.

CALCULATION OF REGISTRATION FEE

Title of Each Class of Security Being Registered	Amount Being Registered	Proposed Maximum Offering Price per Security⁽¹⁾	Proposed Maximum Aggregate Offering Price⁽¹⁾	Amount of Registration Fee
Class A ordinary shares, par value of \$0.0001 per share	11,500,000 Shares	\$ 10.00	\$ 115,000,000	\$ 14,927.00

- (1) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(a) under the Securities Act of 1933, as amended.
- (2) Includes 1,500,000 Class A ordinary shares, which may be issued upon exercise of a 45-day option granted to the underwriters to cover over-allotments, if any.
- (3) Pursuant to Rule 416 under the Securities Act, there are also being registered an indeterminable number of additional securities as may be issued to prevent dilution resulting from share sub-divisions, share dividends or similar transactions.
- (4) No fee pursuant to Rule 457(g) under the Securities Act.

The registrant hereby amends this registration statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities Act of 1933, as amended, or until the registration statement shall become effective on such date as the Securities and Exchange Commission, acting pursuant to said Section 8(a), may determine.

EXPLANATORY NOTE

Helix Acquisition Corp. (alternatively, the “Registrant,” “we,” “us,” “our” and other similar terms) is filing this Amendment No. 2 to its registration statement on Form S-1 (File No. 333-249197) as an exhibits-only filing to file the exhibits attached hereto. Accordingly, this amendment consists only of the facing page, this explanatory note, Part II of the Registration Statement, the signature pages to the Registration Statement and the filed exhibits. The prospectus is unchanged and has been omitted.

PART II

Information not Required in Prospectus

Item 13. Other Expenses of Issuance and Distribution.

The estimated expenses payable by us in connection with the offering described in this registration statement (other than the underwriting discount and commissions) will be as follows:

SEC/FINRA expenses	30,000
Accounting fees and expenses	60,000
Printing and engraving expenses	35,000
Roadshow expenses	20,000
Legal fees and expenses	325,000
Nasdaq listing and filing fees	55,000
Directors' and officers' liability insurance ⁽¹⁾	125,000
Miscellaneous	350,000
Total	\$ 1,000,000

(1) This amount represents the approximate amount of annual directors' and officers' liability insurance premiums the registrant anticipates paying following the completion of its initial public offering and until it completes an initial business combination.

Item 14. Indemnification of Directors and Officers.

Cayman Islands law does not limit the extent to which a company's memorandum and articles of association may provide for indemnification of officers and directors, except to the extent any such provision may be held by the Cayman Islands courts to be contrary to public policy, such as to provide indemnification against willful default, willful neglect, civil fraud or the consequences of committing a crime. Our amended and restated memorandum and articles of association will provide for indemnification of our officers and directors to the maximum extent permitted by law, including for any liability incurred in their capacities as such, except through their own actual fraud, willful default or willful neglect. We may purchase a policy of directors' and officers' liability insurance that insures our officers and directors against the cost of defense, settlement or payment of a judgment in some circumstances and insures us against our obligations to indemnify our officers and directors.

Our officers and directors have agreed to waive any right, title, interest or claim of any kind in or to any monies in the trust account, and have agreed to waive any right, title, interest or claim of any kind they may have in the future as a result of, or arising out of, any services provided to us and will not seek recourse against the trust account for any reason whatsoever. Accordingly, any indemnification provided will only be able to be satisfied by us if (i) we have sufficient funds outside of the trust account or (ii) we consummate an initial business combination.

Insofar as indemnification for liabilities arising under the Securities Act may be permitted to directors, officers or persons controlling us pursuant to the foregoing provisions, we have been informed that in the opinion of the SEC such indemnification is against public policy as expressed in the Securities Act and is therefore unenforceable.

Item 15. Recent Sales of Unregistered Securities.

On August 19, 2020, our sponsor paid \$25,000, or approximately \$0.007 per share, to cover certain of our offering costs in exchange 3,593,750 founder shares. Such securities were issued in connection with our organization pursuant to the exemption from registration contained in Section 4(a)(2) of the Securities Act. On September 30, 2020, the Sponsor surrendered, for no consideration, 718,750 Class B ordinary shares, resulting in our sponsor holding 2,875,000 founder shares (value of \$0.009 per share). The number of founder shares outstanding was determined based on the expectation that the total size of this offering would be a maximum of 11,500,000 shares if the underwriters' over-allotment option is exercised in full and therefore that such founder shares would represent 20% of the outstanding shares after this offering. Up to 375,000 of these shares will be surrendered for no consideration depending on the extent to which the underwriters' over-allotment is exercised.

Such securities were issued in connection with our organization pursuant to the exemption from registration contained in Section 4(a)(2) of the Securities Act. Our sponsor is an accredited investor for purposes of Rule 501 of Regulation D.

Our sponsor has committed to purchase an aggregate of 400,000 private placement shares (or 430,000 private placement shares if the underwriters' over-allotment option is exercised in full), at a price of \$10.00 per share, or \$4,000,000 in the aggregate (or \$4,300,000 if the underwriters' over-allotment option is exercised in full), in a private placement that will close simultaneously with the closing of this offering. This purchase will take place on a private placement basis simultaneously with the completion of our initial public offering. Any such issuances will be made pursuant to the exemption from registration contained in Section 4(a)(2) of the Securities Act.

No underwriting discounts or commissions were paid with respect to such sales.

Item 16. Exhibits and Financial Statement Schedules.

- (a) The list of exhibits immediately preceding the signature page of this registration statement is incorporated herein by reference.
- (b) See page F-1 for an index to the financial statements and schedules included in the registration statement.

Item 17. Undertakings.

(a) The undersigned registrant hereby undertakes to provide to the underwriters at the closing specified in the underwriting agreements, certificates in such denominations and registered in such names as required by the underwriters to permit prompt delivery to each purchaser.

(b) Insofar as indemnification for liabilities arising under the Securities Act of 1933 may be permitted to directors, officers and controlling persons of the registrant pursuant to the foregoing provisions, or otherwise, the registrant has been advised that in the opinion of the Securities and Exchange Commission such indemnification is against public policy as expressed in the Act and is, therefore, unenforceable. In the event that a claim for indemnification against such liabilities (other than the payment by the registrant of expenses incurred or paid by a director, officer or controlling person of the registrant in the successful defense of any action, suit or proceeding) is asserted by such director, officer or controlling person in connection with the securities being registered, the registrant will, unless in the opinion of its counsel the matter has been settled by controlling precedent, submit to a court of appropriate jurisdiction the question whether such indemnification by it is against public policy as expressed in the Act and will be governed by the final adjudication of such issue.

(c) The undersigned registrant hereby undertakes that:

(1) For purposes of determining any liability under the Securities Act of 1933, the information omitted from the form of prospectus filed as part of this registration statement in reliance upon Rule 430A and contained in a form of prospectus filed by the registrant pursuant to Rule 424(b)(1) or (4) or 497(h) under the Securities Act shall be deemed to be part of this registration statement as of the time it was declared effective.

(2) For the purpose of determining any liability under the Securities Act of 1933, each post-effective amendment that contains a form of prospectus shall be deemed to be a new registration statement relating to the securities offered therein, and the offering of such securities at that time shall be deemed to be the initial *bona fide* offering thereof.

(3) For the purpose of determining liability under the Securities Act of 1933 of any purchaser, if the registrant is subject to Rule 430C, each prospectus filed pursuant to Rule 424(b) as part of a registration statement relating to an offering, other than registration statements relying on Rule 430B or other than prospectuses filed in reliance on Rule 430A, shall be deemed to be part of and included in the registration statement as of the date it is first used after effectiveness. Provided, however, that no statement made in a registration statement or prospectus that is part of the registration statement or made in a document incorporated or deemed incorporated by reference into the registration statement or prospectus that is part of the registration statement will, as to a purchaser with a time of contract of sale prior to such first use, supersede or modify any statement that was made in the registration statement or prospectus that was part of the registration statement or made in any such document immediately prior to such date of first use.

(4) For the purpose of determining liability of a registrant under the Securities Act of 1933 to any purchaser in the initial distribution of the securities, the undersigned registrant undertakes that in a primary offering of securities of an undersigned registrant pursuant to this registration statement, regardless of the underwriting method used to sell the securities to the purchaser, if the securities are offered or sold to such purchaser by means of any of the following communications, the undersigned registrant will be a seller to the purchaser and will be considered to offer or sell such securities to such purchaser:

(i) any preliminary prospectus or prospectus of the undersigned registrant relating to the offering required to be filed pursuant to Rule 424;

(ii) any free writing prospectus relating to the offering prepared by or on behalf of the undersigned registrant or used or referred to by an undersigned registrant;

(iii) the portion of any other free writing prospectus relating to the offering containing material information about the undersigned registrant or its securities provided by or on behalf of the undersigned registrant; and

(iv) any other communication that is an offer in the offering made by the undersigned registrant to the purchaser.

Exhibit Index

Exhibit No.	Description
1.1	<u>Form of Underwriting Agreement.**</u>
3.1	<u>Memorandum and Articles of Association.**</u>
3.2	<u>Amended and Restated Memorandum and Articles of Association.**</u>
4.1	<u>Specimen Ordinary Share Certificate.**</u>
5.1	<u>Opinion of Maples and Calder, Cayman Islands legal counsel to the Registrant.**</u>
10.1	<u>Form of Letter Agreement among the Registrant, Helix Holdings LLC and each of the officers and directors of the Registrant.**</u>
10.2	<u>Form of Investment Management Trust Agreement between Continental Stock Transfer & Trust Company and the Registrant.**</u>
10.3	<u>Form of Registration Rights Agreement among the Registrant, Helix Holdings LLC and the Holders signatory thereto.**</u>
10.4	<u>Form of Private Placement Shares Purchase Agreement among the Registrant and Helix Holdings LLC.**</u>
10.5	<u>Form of Indemnity Agreement.**</u>
10.6	<u>Promissory Note issued to Helix Holdings LLC.**</u>
10.7	<u>Securities Subscription Agreement between Helix Holdings LLC and the Registrant.**</u>
10.8	<u>Form of Administrative Services Agreement between the Registrant and Helix Holdings LLC.**</u>
14.1	<u>Form of Code of Business Conduct and Ethics.**</u>
23.1	<u>Consent of WithumSmith+Brown, PC.**</u>
23.2	<u>Consent of Maples and Calder (included on Exhibit 5.1).**</u>
24.1	<u>Power of Attorney**</u>
99.1	<u>Form of Audit Committee Charter.**</u>
99.2	<u>Form of Compensation Committee Charter.**</u>
99.3	<u>Form of Nominating & Corporate Governance Committee Charter.**</u>
99.4	<u>Consent of Nancy Chang.*</u>
99.5	<u>Consent of Will Lewis.*</u>
99.6	<u>Consent of John Schmid.*</u>

* Filed herewith

** Previously filed

SIGNATURES

Pursuant to the requirements of the Securities Act of 1933, as amended, the registrant has duly caused this Registration Statement to be signed on its behalf by the undersigned, thereunto duly authorized, in Dorado, Puerto Rico, on the 16th day of October 2020.

HELIX ACQUISITION CORP.

By: /s/ Bihua Chen
Bihua Chen
Chief Executive Officer

<u>Name</u>	<u>Position</u>	<u>Date</u>
<u>/s/ Bihua Chen</u> Bihua Chen	Chief Executive Officer (Principal Executive Officer)	October 16, 2020
*		
<u>Jay Scollins</u>	Chief Financial Officer (Principal Financial and Accounting Officer)	October 16, 2020

*By: /s/ Bihua Chen
Bihua Chen
Attorney-in-Fact

AUTHORIZED REPRESENTATIVE

Pursuant to the requirements of Section 6(a) of the Securities Act of 1933, the undersigned has signed this registration statement, solely in its capacity as the duly authorized representative of Helix Acquisition Corp., in Boston, Massachusetts on the 16th day of October 2020.

HELIX ACQUISITION CORP.

By: /s/ Jay Scollins
Jay Scollins
Chief Financial Officer

Consent to be Named as a Director Nominee

In connection with the filing by Helix Acquisition Corp. of the Registration Statement on Form S-1 with the Securities and Exchange Commission under the Securities Act of 1933, as amended (the "Securities Act"), I hereby consent, pursuant to Rule 438 of the Securities Act, to being named as a nominee to the board of directors of Helix Acquisition Corp. in the Registration Statement and any and all amendments and supplements thereto. I also consent to the filing of this consent as an exhibit to such Registration Statement and any amendments thereto.

Dated: October 1, 2020

/s/ Nancy Chang

Nancy Chang

Consent to be Named as a Director Nominee

In connection with the filing by Helix Acquisition Corp. of the Registration Statement on Form S-1 with the Securities and Exchange Commission under the Securities Act of 1933, as amended (the "Securities Act"), I hereby consent, pursuant to Rule 438 of the Securities Act, to being named as a nominee to the board of directors of Helix Acquisition Corp. in the Registration Statement and any and all amendments and supplements thereto. I also consent to the filing of this consent as an exhibit to such Registration Statement and any amendments thereto.

Dated: October 1, 2020

/s/ Will Lewis

Will Lewis

Consent to be Named as a Director Nominee

In connection with the filing by Helix Acquisition Corp. of the Registration Statement on Form S-1 with the Securities and Exchange Commission under the Securities Act of 1933, as amended (the "Securities Act"), I hereby consent, pursuant to Rule 438 of the Securities Act, to being named as a nominee to the board of directors of Helix Acquisition Corp. in the Registration Statement and any and all amendments and supplements thereto. I also consent to the filing of this consent as an exhibit to such Registration Statement and any amendments thereto.

Dated: October 1, 2020

/s/ John Schmid

John Schmid