

February 11, 2022

Bihua Chen
Chief Executive Officer
Helix Acquisition Corp.
c/o Cormorant Asset Management, LP
200 Clarendon Street, 52nd Floor
Boston, MA 02116

Corp.

Statement on Schedule 14A

2021

Re: Helix Acquisition

Preliminary Proxy

Filed October 29,

File No. 001-39630

Dear Ms. Chen:

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 Life Sciences

cc:

Joel Rubinstein, Esq.