



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

DIVISION OF  
CORPORATION FINANCE

January 19, 2021

Oleg Nodelman  
Chief Executive Officer and Chairman  
Panacea Acquisition Corp  
357 Tehama Street, Floor 3  
San Francisco, CA 94103

**Re: Panacea Acquisition Corp  
Amendment No. 1 to Registration Statement on Form S-4  
Exhibit Nos. 10.10 and 10.19  
Filed December 18, 2020  
File No. 333-250036**

Dear Mr. Nodelman:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance