



DIVISION OF  
CORPORATION FINANCE

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

January 12, 2022

Andrew Phillips  
Chief Financial Officer  
Helix Acquisition Corp  
200 Clarendon Street  
52nd floor  
Boston, MA 02116

**Re: Helix Acquisition Corp**  
**Form 10-K for the Year Ended December 31, 2020**  
**Filed March 31, 2021**  
**Form 10-Q for the Nine Months Ended September 30, 2021**  
**Filed November 12, 2021**  
**File No. 001-39630**

Dear Dr. Phillips:

We have completed our review of your filings. 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