



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

DIVISION OF  
CORPORATION FINANCE

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

**Re: Helix Acquisition Corp.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed October 29, 2021**  
**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.