



DIVISION OF  
CORPORATION FINANCE

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

September 29, 2020

Paraq Saxena  
Chief Executive Officer  
Eucrates Biomedical Acquisition Corp.  
250 W. 55th Street, Suite 13D  
New York, New York 10019

**Re: Eucrates Biomedical Acquisition Corp.  
Draft Registration Statement on Form S-1  
Submitted September 2, 2020  
CIK No. 1822929**

Dear Mr. Saxena:

We have reviewed your draft registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments.

Draft Registration Statement submitted September 2, 2020

Facilities, page 92

1. We note that your executive offices, utilities, and secretarial and administrative services will be provided to you free of charge. On page 61, we note that you anticipate incurring approximately \$100,000 for office space, administrative, and support services. Please revise accordingly.

Paraq Saxena  
Eucrates Biomedical Acquisition Corp.  
September 29, 2020  
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You may contact Charles Eastman, Staff Accountant, at (202) 551-3794 or Martin James, Senior Advisor, at (202) 551-3671 if you have questions regarding comments on the financial statements and related matters. Please contact Sergio Chinos, Staff Attorney, at (202) 551-7844 or Sherry Haywood, Staff Attorney, at (202) 551-3345 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing