



DIVISION OF
CORPORATION FINANCE

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

September 15, 2022

Jeffrey Schwartz
Chief Executive Officer
BCLS Acquisition Corp.
200 Clarendon Street
Boston, Massachusetts 02116

Re: BCLS Acquisition Corp.
Form 10-K for the year ended December 31, 2021
Filed March 28, 2022
File No. 001-39646

Dear Mr. Schwartz:

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 Real Estate & Construction