



DIVISION OF  
CORPORATION FINANCE

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

August 25, 2022

Mark Allen  
Chief Financial Officer  
Health Assurance Acquisition Corp.  
20 University Road  
Cambridge, Massachusetts 02138

**Re: Health Assurance Acquisition Corp.**  
**Form 10-K for the year ended December 31, 2021**  
**Filed March 30, 2022**  
**File No. 001-39702**

Dear Mr. Allen:

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