

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

December 8, 2021

Christopher Gaulin Chief Executive Officer HealthCor Catalio Acquisition Corp. 55 Hudson Yards, 28th Floor New York, NY 10001

Re: HealthCor Catalio Acquisition Corp.

Registration Statement on Form S-4 Exhibit Nos. 10.8, 10.9 and 10.10

Filed August 30, 2021 File No. 333-259148

Dear Mr. Gaulin:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance