



DIVISION OF  
CORPORATION FINANCE

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

January 12, 2022

Shawn Matthews  
Chief Executive Officer  
HCM Acquisition Corp  
100 First Stamford Place, Suite 330  
Stamford, CT 06902

**Re: HCM Acquisition Corp**  
**Amendment No. 4 to Registration Statement on Form S-1**  
**Filed on January 7, 2022**  
**File No. 333-253673**

Dear Mr. Matthews:

We have reviewed your amended registration statement and have the following comment.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this comment, we may have additional comments.

Amendment No. 4 to Registration Statement on Form S-1 Filed on January 7, 2022

Dilution, page 75

1. Please explain why the net tangible book deficit per share prior to this offering disclosed in the second paragraph and for the without over-allotment option in the table did not change to \$(0.02).

Shawn Matthews  
HCM Acquisition Corp  
January 12, 2022  
Page 2

You may contact Tara Harkins at 202-551-3639 or Vanessa Robertson at 202-551-3649 if you have questions regarding comments on the financial statements and related matters. Please contact Jason Drory at 202-551-8342 or Christine Westbrook at 202-551-5019 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Kevin E. Manz, Esq.