

January 12, 2022

Andrew Phillips  
Chief Financial Officer  
Helix Acquisition Corp  
200 Clarendon Street  
52nd floor  
Boston, MA 02116

Corp

Year Ended December 31, 2020

2021

Nine Months Ended September 30, 2021

2021

Re: Helix Acquisition

Form 10-K for the

Filed March 31,

Form 10-Q for the

Filed November 12,

File No. 001-39630

Dear Dr. Phillips:

We have completed our review of your filings. 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 Life Sciences