

**HealthCor Catalio Acquisition Corp.**

55 Hudson Yards, 28th Floor  
New York, NY 10001

November 24, 2021

**VIA EDGAR**

United States Securities and Exchange Commission  
Division of Corporation Finance  
Office of Life Sciences  
100 F Street, N.E.  
Washington, D.C. 20549

Attention:     Jeanne Baker  
                  David Gessert  
                  Joe McCann  
                  Nudrat Salik

**Re: HealthCor Catalio Acquisition Corp.  
Registration Statement on Form S-4, as amended  
File No. 333-259148**

Ladies and Gentlemen:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, HealthCor Catalio Acquisition Corp. (the "Company") hereby requests acceleration of the effective date of the above referenced Registration Statement to 4:00 p.m., Eastern Time, on November 26, 2021, or as soon thereafter as practicable, or at such other time as the Company or its outside counsel, Kirkland & Ellis LLP, request by telephone that such Registration Statement be declared effective.

Please contact Debbie P. Yee, P.C. of Kirkland & Ellis LLP at (713) 836-3630 or Sean T. Wheeler, P.C. of Kirkland & Ellis LLP at (713) 836-3427, as soon as the Registration Statement has been declared effective, or if you have any other questions or concerns regarding this matter.

Sincerely,

/s/ Arthur Cohen

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Arthur Cohen  
Chief Executive Officer