



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

DIVISION OF  
CORPORATION FINANCE

September 27, 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:

You have redacted information from the exhibits identified above asserting that the redacted information is not material and is the type of information that you treat as private or confidential. For us to assess your compliance with the form requirements, please supplementally provide us, within five business days, with an unredacted copy (marked to show where you have redacted information in your public filing) of the exhibit identified above.

Please contact David Gessert at (202) 551-2326 to discuss how to submit the unredacted copy of your exhibits. Given your conclusion that this information is private or confidential, do not respond by submitting correspondence on EDGAR or sending a response by email. Unless you tell us otherwise, we will assume that you want us to treat the requested supplemental materials, including unredacted documents and any related correspondence, as confidential while in our possession. We will destroy the supplemental materials at the end of our assessment unless doing so would be inconsistent with Rules 418 or 12b-4.

We will notify you of any comments we may have or that we have concluded our assessment of your compliance with the form.

Sincerely,

Division of Corporation Finance