



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

DIVISION OF  
CORPORATION FINANCE

January 18, 2023

Richard Qi Li  
Chief Executive Officer  
HH&L Acquisition Co.  
Suite 2001-2002, 20/F, York House  
The Landmark, 15 Queen's Road Central  
Central, Hong Kong

**Re: HH&L Acquisition Co.  
Preliminary Proxy on Schedule 14A  
Filed December 23, 2022  
File No. 001-40006**

Dear Richard Qi Li:

We have completed our review of your filing. 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 Industrial Applications and  
Services

cc: Joel L. Rubinstein, Esq.