

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

November 3, 2023

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, NE  
Washington, D.C. 20549

**Re: HH&L Acquisition Co.  
Registration Statement on Form S-4  
Filed November 14, 2022  
File No. 333-268322**

Ladies and Gentleman:

Pursuant to Rule 477 under the Securities Act of 1933, as amended (the "Securities Act"), HH&L Acquisition Co. ("we," "us," "our," or the "Company") hereby submits this letter to notify the Securities and Exchange Commission (the "Commission") of our withdrawal of our Registration Statement on Form S-4 (File No. 333-268322) initially filed with the Commission on November 14, 2022, together with all exhibits and amendments thereto (the "Registration Statement"), because the Company has elected not to proceed with the business combination contemplated by the Registration Statement at this time. The Registration Statement was not declared effective and no securities have been issued or sold under the Registration Statement.

The Company acknowledges that no refund will be made for fees paid to the Commission in connection with the filing of the Registration Statement. However, the Company requests that all fees paid to the Commission in connection with the filing of the Registration Statement be credited for future use should the Company proceed with the filing of a subsequent registration statement meeting the requirements of Rule 457(p) promulgated under the Securities Act.

Thank you for your assistance with this matter. If you have any questions or comments concerning this request, please contact our legal counsel, Joel Rubinstein of White & Case LLP, at joel.rubinstein@whitecase.com, and Jessica Zhou of White & Case, at jessica.zhou@whitecase.com.

Sincerely,

/s/ Richard Qi Li

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Richard Qi Li  
Chief Executive Officer and Director

cc: Joel Rubinstein, White & Case LLP  
Jessica Zhou, White & Case

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