



DIVISION OF
CORPORATION FINANCE

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

November 1, 2024

Jiande Chen
Chief Executive Officer
Healthcare AI Acquisition Corp.
418 Broadway #6434
Albany, NY 12207

Re: Healthcare AI Acquisition Corp.
Preliminary Proxy Statement on Schedule 14A
Filed October 18, 2024
File No. 001-41145

Dear Jiande Chen:

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 Real Estate & Construction

cc: Julia Aryeh