

MAIL STOP 3561

November 21, 2005

John Voris
Chief Executive Officer
Healthcare Acquisition Partners Corp.
350 Madison Avenue
New York, NY 10017

RE: Healthcare Acquisition Partners Corp.
Registration Statement on Form S-1
Filed October 14, 2005
File No. 333-129035

Dear Mr. Voris:

We have reviewed your filing and have the following comments. Where indicated, we think you should revise your document in response to these comments. If you disagree, we will consider your explanation as to why our comment is inapplicable or a revision is unnecessary. Please be as detailed as necessary in your explanation. In some of our comments, we may ask you to provide us with supplemental information so we may better understand your disclosure. After reviewing this information, we may or may not raise additional comments.

Please understand that the purpose of our review process is to assist you in your compliance with the applicable disclosure requirements and to enhance the overall disclosure in your filing. We look forward to working with you in these respects. We welcome any questions you may have about our comments or on any other aspect of our review. Feel free to call us at the telephone numbers listed at the end of this letter.

General

1. Prior to the effectiveness of this registration statement, the staff requests that we be provided with a copy of the letter or a call from the NASD that the NASD has finished its review and has no additional concerns regarding the underwriting arrangements in this offering.

2. If FTN Midwest Securities Corp. ("FTN") or any other affiliated broker-dealer intends to be a market-maker with respect to the securities being registered, such market-making activities require registration because of the unavailability of the Section 4(3) exemption to an affiliate. Registration can be accomplished by referencing the market-making transactions on the cover page of the registration statement and including appropriate disclosure concerning the possibility of such activities in the prospectus. The broker-dealer would have continuing prospectus delivery requirements.

3. In addition, the NASD may raise certain concerns and require the filing of a Schedule E requiring certain involvement of an independent member.

4. Please tell us the reason the Rule 434 box was checked on the registration statement cover and advise us of the prospectus delivery intentions of the company concerning the rule. If a term sheet is to be used, please furnish a copy.

5. We note that the company has included the "red herring" legend on the prospectus cover page. Please confirm, if true, that the company and the underwriter have commenced their preliminary distribution of the prospectus utilizing this initial filing of the prospectus. We may have further comment.

Summary, page 1
Our Company

6. Please provide a definition of "operating business in the healthcare sector." Currently the disclosure is so general and generic so as to leave it unclear the type of business the company is seeking to acquire. Such additional disclosure should include examples of companies operating in this business sector.

7. Please provide the source for the information regarding US health spending on page 1. Also, provide the source of the similar information on page 29

8. We note the following statement contained on pages eight and 31 of your prospectus: "We do not have any specific business combination under consideration, and neither we, nor any representative acting on our behalf, has had any contacts with any target businesses regarding a business combination, nor taken any direct or indirect actions to locate or search for a target business regarding a business combination." If true, please include such disclosure at the forefront of your summary section.

Our Initial Stockholder

9. We note that FTN, the underwriter for your offering, is currently the ultimate beneficial owner of 100% of the issued and outstanding shares of the company. We also note that managing directors of FTN also hold positions as directors of the company. We further note your disclosure that, while the common stock held by your Initial Stockholder (Healthcare Acquisition Partners Holdings, LLC, hereinafter referred to as "Holdings LLC") and the memberships interests of the intermediate holding companies between you and FTN will be subject to lockup agreements, each of the intermediate holding companies may also be dissolved at FTN's discretion as early as the completion of the offering. Please expand your disclosure to elaborate the circumstances under which such intermediate holding companies would be dissolved upon the completion of the offering.

10. Additionally, in the appropriate sections of your prospectus, please disclose how the initial grant and subsequent vesting of membership interests in Holdings LLC to Messrs. Voris, Yetter, and Millon would be affected by such dissolutions.

11. Please file copies of the Underwriting Agreement, all lockup agreements, and agreements evidencing such stock grants and vesting with your next amendment.

12. Also in the appropriate sections of your prospectus, please disclose the manner by which all obligations currently noted to be undertaken by Holdings LLC will be addressed upon any dissolution of Holdings LLC, including but not limited to the agreement to vote all of the shares of common stock owned by Holdings LLC prior to the consummation of this offering in accordance with the majority of the shares of common stock voted by the public stockholders as well as the agreement not to acquire any additional shares of the registrant in connection with or following the Proposed Offering.

The Offering, page 3

13. Please disclose the factors you considered in determining to value this offering at \$100,000,002. What factors were considered when determining that you might need \$89,595,000 in the trust fund to effect the business combination contemplated by the registration statement? We note your disclosure with respect to the per share offering price on page 54 and that "the determination of our offering price is more arbitrary than the pricing of securities for an operating company in a particular industry since the underwriters are unable to compare our financial results and prospects with those of public companies operating in the same industry," but it does not

appear as though the determination to value the offering at this amount is an arbitrary decision and we would like to know the specific factors and motivations behind the valuation. This includes the time period before the company's corporate existence was established on August 15, 2005 and encompasses any and all evaluations and/or discussions that may have taken place prior to the involvement of the principals with the formal entity of Healthcare Acquisition Partners Corp. In light of your Underwriter's (and, by extension, your management's) extensive and high-level experience effecting acquisitions, the precise nature of such parties knowledge about their ability to effect a combination with a company whose fair market value is equal to at least 80% of the company's net assets may be material information for which appropriate disclosure is required. We may have further comment.

14. Disclose here, and elsewhere as appropriate, whether the redemption of the warrants by the company would include the warrants held by FTN as a result of the exercise of the Underwriters' option, whether FTN has the right to consent before the company can exercise its redemption rights, and if so, discuss the conflicts of interest that result from FTN having the right to consent before the company can exercise its redemption rights. Alternatively, if such warrants are not included, discuss the reasons why such warrants are not included.

15. Additionally, please disclose the reasons for predicating the redemption of warrants, in part, upon the last sales price of your common stock equaling or exceeding \$8.50 per share for any 20 trading days within a 30 trading day period ending three business days before sending the notice of redemption.

16. We note the disclosure on page five and throughout your registration statement that: "In connection with the vote required for our initial business combination, our initial stockholder has agreed to vote all of the shares of common stock owned by it immediately before the consummation of this offering in accordance with the majority of the shares of common stock voted by the public stockholders." Please disclose what is meant by "in accordance with the majority." For example, does it mean that such insiders will vote their shares in the same proportion as the vote by the public stockholders? Does it mean that such insiders will vote the entirety of their Insider Shares either for or against a Business Combination, as determined by the totality of the public stockholder vote? Does it mean something else?

17. We note your disclosure that Holdings LLC will agree not to purchase any additional shares of common stock prior to the completion of a business combination. However, we note that no such disclosure or agreement has been provided with respect to the beneficial owners of Holdings LLC or the members of your management team who will receive membership interests in Holdings LLC. Accordingly, please provide disclosure with respect to the conversion rights to discuss the relative benefits and financial advantages to utilization of such feature by such members of your management and the other beneficial owners of Holdings LLC compared to the public stockholders who are not members of your management or the beneficial owners of Holdings LLC. This disclosure should include, in part, an analysis and comparison of the financial consequences of the exercise of the conversion right when exercised by such parties. We may have further comment.

Risk Factors, page 8

18. In the last sentence of the first risk factor, please delete the statement in parentheses regarding interest income from the proceeds of your offering, as any interest income would be classified as non-operating income rather than revenue.

19. We note the reference in risk factor six to completing a business combination with a company that is financially unstable or a development stage company. If you have determined these are criteria that will be used to target businesses in your industry, please revise the business section accordingly. Also, please explain how you plan to meet the requirement that the target business meet the 80% of assets test if you find a development stage company. We may have further comment.

20. Discuss in greater detail in risk factor nine whether management intends to stay after the business combination and whether this will be part of the negotiation of the agreement with the target company. We may have further comment.

21. Please avoid the generic conclusions you reach in several of your risk factor narratives and subheadings that the risk could "adversely affect" or "negatively impact" your business, or other such similar yet generic results on your business, financial condition, or results

of operations. Instead, replace this language with specific disclosure of how your business, financial condition and operations would be affected.

22. Clearly state in risk factor 11 those individuals that are affiliated with entities engaged in business activities similar to your business. Add similar disclosure in the management section.

23. Add a risk factor discussing the initial stockholder is controlled by the underwriter for this offering.

24. Each risk factor should only briefly discuss the risk. This should consist of no more than two short paragraphs. Currently risk factor 32 is too detailed for the risk factors section. Please revise and relocate more specific disclosure to the business section.

25. Please include a risk factor with respect to the structure of this offering and its similarity to numerous blank check offerings underwritten on a firm commitment basis that recently have been registered with the Commission. Include reference to the total number of such offerings, the amount of funds currently held in trust, and whether the blank checks have engaged in the desired business combination outlined in the prospectus. The risk factor should include reference to not only those offerings which are currently seeking business combination transactions, but also those proposed offerings which are currently in registration with the Commission. Further, reference should be made to the aggregate amount in proceeds that are specified for the trust accounts of the pending offerings.

Use of Proceeds, page 22

26. Please clarify the amount of offering expenses already paid from the funds that you disclose were received from your initial stockholder.

27. In the use of proceeds table, use of net proceeds not held in trust, we note the line item of \$400,000 for "[l]egal, accounting, and other expenses attendant to the due diligence investigations, structuring and negotiations of a business combination." Please explain these expenses in more detail. We also note another line item of \$500,000 allocated to "[d]ue diligence of prospective target businesses." Please explain why there are two separate amounts for due diligence and indicate which line item of due diligence would be used to pay officer and directors for their performance of due diligence. Finally, reconcile these expenses with the disclosure in the MD&A section.

28. Please clearly indicate which line item will be allocated to pay fees to third party consultants to assist the company's search for a target business. Please clearly indicate whether any of the reimbursements to stockholders for out-of-pocket expenses will be

for
their payments to third parties for third parties` performance of
due
diligence.

29. We note that the company states that "The proceeds held in the trust account may be used as consideration to pay the sellers of a target business with which we ultimately complete a business combination. Any amounts not paid as consideration to the sellers of the target business may be used to finance operations of the target businesses." Please discuss all possible uses of the proceeds held in trust if such funds are released to the company. Please include discussion of any finder`s fees and expenses that may be in addition to those expenses to be paid from the net proceeds not held in trust. Please reconcile this disclosure with the disclosure in the MD&A section.

30. Please clarify which line items in the use of proceeds table the reimbursements will be paid from.

Proposed Business, page 29
Competitive Advantages

31. Please provide the basis for your belief that your focus on healthcare and management`s experience with such companies will provide you with "a strong competitive advantage," the belief that "our expertise in advising and financing companies in particular industries within the healthcare sector will enable us to identify acquisition opportunities," and the belief that management`s experience and contacts in the healthcare sector "should attract well-positioned prospective acquisition candidates," or remove.

Effecting a Business Combination

32. In light of the company`s requirement that any acquisition must be of a company with a fair market value equal to at least 80% of the company`s net assets, discuss how the company would be able to effectuate a business combination with more than one target business. In addition, add disclosure to discuss the special issues and concerns that would arise in attempting to consummate the acquisition of several operating businesses at the same time.

Fair Market Value of target business, page 33

33. We note the statement that "If our board is not able to determine on its own that the target businesses have a sufficient fair market value or if a conflict of interest exists with respect to such determination, we will obtain an opinion from an unaffiliated, independent investment banking firm which is a member of the National

Association of Securities Dealers, Inc., or NASD, with respect to the satisfaction of such criteria." In light of the substantial interests represented by both the equity position currently held by FTN (and, by extension, members of the board), and the Underwriter's Purchase Option, both of which would become worthless should a business combination not occur, please advise the Staff as to the circumstances under which a conflict would not exist with the board's determination of a transaction's market value.

Management, page 40

34. Disclose Mr. Voris' business experience from 2004 to the present.

35. For each business experience listed, name the company, describe the business if not clear from the name, and state the beginning and ending dates of employment.

36. Add disclosure in this section of the various conflicts of interest and how they will be handled.

Audit Committee, page 41

37. We note your disclosure that you intend to establish and maintain an audit committee to monitor compliance with the terms relating to this offering. Please elaborate upon such intentions, including but not limited to the timing of such committee's establishment and the powers with which it may take all action necessary to rectify such noncompliance. We note your cross-reference in this section to "Proposed Business- Amended and Restated Certificate of Incorporation" but see no discussion located therein.

Executive Compensation, page 41

38. Specifically state the percent interest in the initial stockholder that will be granted to your officers and directors.

Transactions with Management, page 44

39. Specifically name the promoters and make clear that they "are" promoters, rather than we consider them to be our promoters.

Principal Stockholders, page 45

40. Disclose the control person(s) for FTN Midwest Securities Corp.

41. We note reference to Rule 462(b) in this section. Prior to going effective, supplementally confirm that you have no intention of increasing the offering size.

Underwriting, page 53

42. Please advise whether FTN or any members of the underwriting syndicate will engage in any electronic offer, sale or distribution of the shares and describe their procedures. If you become aware of any additional members of the underwriting syndicate that may engage in electronic offers, sales or distributions after you respond to this comment, promptly supplement your response to identify those members and provide us with a description of their procedures. Briefly describe any electronic distribution in the filing, and confirm, if true, that the procedures you will follow with respect to any electronic distribution will be consistent with those previously described to and cleared by the Office of Chief Counsel.

43. Tell us whether you or the underwriters have any arrangements with a third party to host or access your preliminary prospectus on the Internet. If so, identify the party and the website, describe the material terms of your agreement, and provide us with a copy of any written agreement. Provide us also with copies of all information concerning your company or prospectus that has appeared on their website. Again, if you subsequently enter into any such arrangements, promptly supplement your response.

44. Clearly name those states where you will offer and sell the units in this offering.

45. Please advise us whether the company or the underwriters intend to conduct a directed share program in conjunction with this offering.

Agreements with respect to Business Opportunities, page 56

46. We note the following disclosure throughout the prospectus:
"We have entered into agreements with FTN Midwest Securities Corp. and certain officers and directors, under the terms of which each of them has agreed to present to us for our consideration any opportunity to acquire all or substantially all of the outstanding equity securities of, or otherwise acquire a controlling equity interest in, an operating business in the healthcare, or a healthcare-related, sector, provided that they are under no obligation to present to us any opportunity involving a business in the healthcare, or a healthcare-related, sector seeking a strategic combination with another operating business in the healthcare, or a healthcare-related, sector." Please advise the staff as to the meaning of this sentence.

Financial Statements

Notes to Financial Statements

Note 1 - Organization, Business Operations and Significant

Accounting
Policies, F-7

47. Please revise to include your policy for income taxes in accordance with SFAS 109.

Note 2- Proposed public offering, F-8

48. Please revise to include a brief discussion of how you determined the fair value of the unit purchase option granted to FTN Midwest Securities Corp. Your disclosure should include the methodology you used, the assumptions used, and how the assumptions were determined.

Note 3- Commitments, F-8

49. Please ensure all commitments are appropriately disclosed. For example, we noted from your disclosures on page 43 (Certain Relationships and Related Transactions) that you may pay a finders` fee to FTN Midwest Securities in connection with a business combination. Please revise to include the extent of any such fees.

Exhibit 23

50. Provide a current consent of the independent accountant in any amendment.

Closing Comments

As appropriate, please amend your registration statement in response to these comments. You may wish to provide us with marked copies of the amendment to expedite our review. Please furnish a cover letter with your amendment that keys your responses to our comments and provides any requested supplemental information. Detailed cover letters greatly facilitate our review. Please understand that we may have additional comments after reviewing your amendment and responses to our comments.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings reviewed by the staff to be certain that they have provided all information investors require for an informed decision. Since the company and its management are in possession of all facts relating to a company`s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event the company requests acceleration of the effective date of the pending registration statement, it should furnish a letter, at the time of such request, acknowledging that:

* should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;

* the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and

* the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, please be advised that the Division of Enforcement has access to all information you provide to the staff of the Division of Corporation Finance in connection with our review of your filing or in response to our comments on your filing.

We will consider a written request for acceleration of the effective date of the registration statement as a confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration statement. We will act on the request and, pursuant to delegated authority, grant acceleration of the effective date.

We direct your attention to Rules 460 and 461 regarding requesting acceleration of a registration statement. Please allow adequate time after the filing of any amendment for further review before submitting a request for acceleration. Please provide this request at least two business days in advance of the requested effective date.

You may contact Raj Rajan at (202) 551-3388 if you have questions regarding comments on the financial statements and related matters. Questions on other disclosure issues may be directed to John Zitko at (202) 551-3399, or Pamela Howell, who supervised the review of your filing, at (202) 551-3847.

Sincerely,

John Reynolds
Assistant Director

cc: Howard A. Kenny (by facsimile)
212-309-6001

John Voris
Healthcare Acquisition Partners Corp.
November 21, 2005
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