

**Healthcare Acquisition Corp**

2116 Financial Center  
666 Walnut Street  
Des Moines, Iowa 50309

July 13, 2007

**VIA EDGAR**

United States Securities and Exchange Commission  
Office of Emerging Growth Companies  
100 F Street, NE - Mail Stop 3561  
Washington, D.C. 20549  
Attn: Mr. Duc Dang

**Re: Healthcare Acquisition Corp  
Preliminary Proxy Statement Amendment No. 4  
Filed on July 12, 2007  
File No. 1-32587**

Mr. Dang:

Pursuant to the comment letter from the Staff dated July 11, 2007, Healthcare Acquisition Corp. (the "Company") acknowledges that:

- the Company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the Company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

In addition, we understand and acknowledge that that the Division of Enforcement has access to all information which we have provided to the staff of the Division of Corporation Finance in its review of our filing or in response to SEC comments on our filing.

Sincerely,

**Healthcare Acquisition Corp.**

By: */s/ Matthew Kinley*  
Matthew Kinley  
President

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