

**BROOKLINE CAPITAL ACQUISITION CORP.**

c/o DLA Piper LLP (US)  
555 Mission Street, Suite 2400  
San Francisco, California 94105-2933  
(415)615-6095

July 1, 2022

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
Office of Life Sciences  
100 F Street, NE  
Judiciary Plaza  
Washington, D.C. 20549

**RE: .Brookline Capital Acquisition Corp. (the “Company”)  
Registration Statement on Form S-4  
File No. 333-264222**

Ladies and Gentlemen:

Pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, Brookline Capital Acquisition Corp. hereby requests that the effectiveness of the above-referenced Registration Statement be accelerated so that such Registration Statement will become effective at 5:00 p.m., Eastern Time, on July 5, 2022, or as soon thereafter as practicable.

Very truly yours,

Brookline Capital Acquisition Corp.

By: /s/ Samuel P. Wertheimer

Name: Samuel P. Wertheimer  
Title: Chief Executive Officer