

November 25, 2020

Andrew McDonald
Chief Executive Officer
LifeSci Acquisition Corp.
250 W. 55th St., #3401
New York, NY 10019

Corp.
Proxy Statement on Schedule 14A
2020

Re: LifeSci Acquisition
Revised Preliminary
Filed November 10,
File No. 001-39244

Dear Mr. McDonald:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

Revised Preliminary Proxy Statement on Schedule 14A filed November 10, 2020

Summary Term Sheet, page 1

1. We note the added disclosure in response to comment 1. Revise the third bullet point describing Vincerapharma to clarify, if true, that Vincerapharma would become a "clinical-stage biopharmaceutical company" if and when the merger is completed and the Bayer license is effective.

Q: Do any of LSAC's directors or officers have interests that may conflict with my interests with respect to the Business Combination?, page 9

2. Please revise this question and answer to highlight, without limitation, Mr. Grossman's affiliation with LifeSci Investments, Rosedale Park and Chardan, and to discuss all financial interests that will accrue to these entities in the event the Business Combination is consummated. In this regard, we note the disclosures on pages 11 and 13 indicate that Chardan will be eligible to receive deferred underwriting discounts and/or commissions.

Andrew McDonald
FirstName LastName Andrew McDonald
LifeSci Acquisition Corp.
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November NameLifeSci
2020 Acquisition Corp.

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FirstName LastName

Please also tell us whether the Sponsor or any affiliates have ownership or financial interests in Vincerapharma. Background of the Business Section, page 89

3. With reference to the May 7 entry, please revise to identify the

individuals affiliated with
LSAC who made the introduction.
Other Agreements, page 108

4. We refer to prior comment 11. Please revise the disclosure in this subsection to describe briefly the termination provisions and remedies of the voting agreement. Please also revise to explain briefly what incentive(s), if any, were provided to the holders to enter into the agreement.

Unaudited Pro Forma Condensed Combined Balance Sheet, page 134

5. Please remove the line items for In-process research and development, Goodwill and

Deferred income taxes payable as they all have a zero balance.

6. It appears that the retained earnings of LSAC are carried over in the pro forma balance

sheet and that the retained earnings of Vincera Pharma have been eliminated. Considering

your revised disclosure that LSAC has been treated as the acquired company, explain to us

how this is appropriate and revise as necessary. Include your

consideration of ASC 805-

40-45-2 as to why you did not include an adjustment to eliminate the historical retained

earnings of LSAC.

Notes to Unaudited Pro Forma Condensed Combined Financial Information, page 137

7. Please revise the disclosure to clarify that LSAC's unaudited balance sheet as of

September 30, 2020 and the related notes are included elsewhere in the proxy statement

rather than incorporated by reference.

Clinical Trial, page 146

8. We note your revised disclosures in response to prior comment 17. Please revise to

disclose all serious adverse events and not just the most common ones.

9. We reissue comment 18 to the extent that you have not briefly explained neutropenia,

other than to say it is an on-target effect.

General

10. With reference to your disclosure on page 3, please revise the proxy card to indicate that

consummation of the Business Combination is conditioned upon approval of all of the

Proposals, including, as applicable, the five separate voting items contained under the

Proposal No. 2 heading.

Andrew McDonald

LifeSci Acquisition Corp.

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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.

You may contact Vanessa Robertson at (202) 551-3649 or Al Pavot at (202) 551-3738 if

you have questions regarding comments on the financial statements and related matters. Please

contact Abby Adams at (202) 551-6902 or Joe McCann at (202) 551-6262 with any other

questions.

FirstName LastNameAndrew McDonald
Comapany NameLifeSci Acquisition Corp.

Sincerely,

Corporation Finance
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Sciences

Division of

Office of Life

FirstName LastName