



DIVISION OF  
CORPORATION FINANCE

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

November 22, 2022

Benjamin E. Black  
Chief Executive Officer  
Osiris Acquisition Corp.  
95 5th Avenue, 6th Floor  
New York, NY 10003

**Re: Osiris Acquisition Corp.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed October 21, 2022**  
**File No. 001-40402**

Dear Benjamin E. Black:

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: James M. Shea Jr.