



DIVISION OF  
CORPORATION FINANCE

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

October 12, 2022

Mohammed Ansari  
Chief Executive Officer  
Berenson Acquisition Corp. I  
667 Madison Avenue, 18th Floor  
New York, NY 10065

**Re: Berenson Acquisition Corp. I**  
**Form 10-K for the fiscal year ended December 31, 2021**  
**Filed March 31, 2022**  
**File No. 001-40843**

Dear Mohammed Ansari:

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