

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

December 19, 2022

Albert Hill IV Chief Financial Officer Rose Hill Acquisition Corporation 981 Davis Dr. NW Atlanta, GA 30327

> Re: Rose Hill Acquisition Corporation Form 10-K for the fiscal year ended December 31, 2021 Response dated December 16, 2022 File No. 001-40900

Dear Albert Hill IV:

We have reviewed your December 16, 2022 response to our comment letter and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment 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 comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments. Unless we note otherwise, our reference to prior comment is to the comment in our December 14, 2022 letter.

Form 10-K for the fiscal year ended December 31, 2021

General

1. We note your response to our comment number 1. Please revise your proposed risk factor disclosure in future filings to also include the substance provided in your response letter from December 13, 2022, so that investors have necessary context to assess the risk you disclose.

You may contact Ameen Hamady at 202-551-3891 or in his absence, Isaac Esquivel at 202-551-3395 if you have any questions.

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Sincerely,

Division of Corporation Finance Office of Real Estate & Construction