UNITED STATES

## SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

DIVISION OF
CORPORATION FINANCE

December 21, 2022

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

## Re: Rose Hill Acquisition Corporation

Form 10-K for the fiscal year ended December 31, 2021
Filed March 31, 2022
File No. 001-40900
Dear Albert Hill IV:
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

