



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

DIVISION OF  
CORPORATION FINANCE

November 21, 2022

Michael P. Murphy  
Chief Executive Officer  
Rosecliff Acquisition Corp I  
767 5th Avenue 34th Floor  
New York, New York 10153

**Re: Rosecliff Acquisition Corp I**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed November 9, 2022**  
**File No. 001-40058**

Dear Michael P. Murphy:

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: P. Michelle Gasaway