



DIVISION OF  
CORPORATION FINANCE

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

July 7, 2022

Patrick Orlando  
Chief Executive Officer  
Benessere Capital Acquisition Corp.  
78 SW 7th Street, Unit 800  
Miami, FL 33130

**Re: Benessere Capital Acquisition Corp.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed June 8, 2022**  
**File No. 001-39836**

Dear Mr. Orlando:

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: Jessica Yuan, Esq.