



DIVISION OF
CORPORATION FINANCE

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

August 30, 2022

Ryan Burke
Chief Financial Officer
Senior Connect Acquisition Corp. I
7114 East Stetson Drive, Suite 400
Scottsdale, AZ 85251

Re: Senior Connect Acquisition Corp. I
Form 10-K for the fiscal year ended December 31, 2021
Filed April 15, 2022
Form 10-K/A for the fiscal year ended December 31, 2021
Filed August 26, 2022
File No. 001-39793

Dear Mr. Burke:

We have completed our review of your filings. 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