



DIVISION OF  
CORPORATION FINANCE

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

October 11, 2022

Joseph Passero  
Chief Financial Officer  
SCP & CO Healthcare Acquisition Company  
2909 W Bay to Bay Blvd. , Suite 300  
Tampa, FL 33629

**Re: SCP & CO Healthcare Acquisition Company**  
**Form 10-K for the year ended December 31, 2021**  
**Filed March 31, 2022**  
**File No. 001-39921**

Dear Joseph Passero:

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