

**Finance of America Companies Inc.  
767 Fifth Avenue, 46<sup>th</sup> Floor  
New York, New York 10153**

February 10, 2021

**VIA EDGAR**

Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street NE  
Washington, D.C. 20549  
Attention: Sonia Bednarowski

**RE: Finance of America Companies Inc. (the "Company")  
Registration Statement on Form S-4  
(File No. 333-249897) (the "Registration Statement")**

Dear Ms. Bednarowski:

The Company hereby requests, pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, acceleration of effectiveness of the Registration Statement such that the Registration Statement will become effective as of 12:00 p.m. on Friday, February 12, 2021, or as soon thereafter as practicable.

[Signature page follows]

---

Very truly yours,

**FINANCE OF AMERICA COMPANIES INC.**

By: /s/ Edmond M. Safra

Name: Edmond M. Safra

Title: Chairman, President and Assistant Secretary