



DIVISION OF  
CORPORATION FINANCE

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

May 5, 2022

Brent Handler  
Chief Executive Officer  
Inspirato Inc  
1544 Wazee Street  
Denver, CO 80202

**Re: Inspirato Inc**  
**Registration Statement on Form S-1**  
**Filed April 29, 2022**  
**File No. 333-264598**

Dear Mr. Handler:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Victor Rivera Melendez at 202-551-4182 and Ruairi Regan at 202-551-3269 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: David G. Sharon, Esq.