



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

DIVISION OF  
CORPORATION FINANCE

November 18, 2022

David Pace  
Chairman and Chief Executive Officer  
Tastemaker Acquisition Corp.  
501 Madison Avenue  
Floor 5  
New York, NY 10019

**Re: Tastemaker Acquisition Corp.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed November 4, 2022**  
**File No. 001-39858**

Dear David Pace:

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: Stephen P. Alicanti, Esq.