



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

DIVISION OF  
CORPORATION FINANCE

November 25, 2022

Sumit Mehta  
Chief Executive Officer  
Iris Acquisition Corp  
3rd Floor Zephyr House  
122 Mary Street, George Town  
PO Box 10085  
Grand Cayman KY1-1001 , Cayman Islands

**Re: Iris Acquisition Corp**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed November 10, 2022**  
**File No. 001-40167**

Dear Sumit Mehta:

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: Chauncey Lane, Esq.