



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

DIVISION OF  
CORPORATION FINANCE

December 19, 2022

James MacPherson  
Chief Financial Officer  
Integrated Wellness Acquisition Corp  
148 N Main Street  
Florida, NY 10921

**Re: Integrated Wellness Acquisition Corp**  
**Form 10-K for the year ended December 31, 2021**  
**Filed on April 1, 2022**  
**File No. 001-41131**

Dear James MacPherson:

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