



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

DIVISION OF  
CORPORATION FINANCE

May 1, 2023

Steven Schapera  
Chief Executive Officer  
Integrated Wellness Acquisition Corp  
148 N Main Street  
Florida, NY 10921

**Re: Integrated Wellness Acquisition Corp**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed April 21, 2023**  
**File No. 001-41131**

Dear Steven Schapera:

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: Joshua N. Englard