



DIVISION OF
CORPORATION FINANCE

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

January 31, 2023

Jin-Goon Kim
Chief Executive Officer
TLGY ACQUISITION CORP
4001 Kennett Pike, Suite 302
Wilmington, DE 19807

Re: TLGY ACQUISITION CORP
Preliminary Proxy Statement on Schedule 14A
Filed January 13, 2023
File No. 001-41101

Dear Jin-Goon Kim:

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: Adam Brenneman, Esq.