

January 29, 2024

Stephen Altemus  
Chief Executive Officer  
Intuitive Machines, Inc.  
13467 Columbia Shuttle Street  
Houston, TX 77059

Inc.

Statement on Form S-1

2024

Re: Intuitive Machines,  
Registration  
Filed January 26,  
File No. 333-276697

Dear Stephen Altemus:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Donahue at 202-551-6063 with any questions.

Please contact Erin

Sincerely,

Division of Corporation Finance

Office of Manufacturing