

April 1, 2024

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

Inc.

Statement on Form S-3
2024

Re: Intuitive Machines,
Registration
Filed on March 27,
File No. 333-278288

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.

O'Shanick at 202-551-8005 with any questions.

Please contact Jenny

Sincerely,

Division of Corporation Finance

Office of Manufacturing

cc:

John J. Slater