

September 27, 2023

Anna Jones
General Counsel
Intuitive Machines, Inc.
3700 Bay Area Blvd
Houston, TX 77058

Inc.

Statement on Form S-1
2023

Re: Intuitive Machines,
Registration
Filed September 21,
File No. 333-274621

Dear Anna Jones:

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.

Dias at 202-551-8107 with any questions.

Please contact Eranga

Sincerely,

Division of Corporation Finance
Office of Manufacturing