



DIVISION OF  
CORPORATION FINANCE

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

January 18, 2023

Gregory Simon  
Chief Executive Officer  
Intelligent Medicine Acquisition Corp.  
9001 Burdette Rd.  
Bethesda, MD 20817

**Re: Intelligent Medicine Acquisition Corp.  
Preliminary Proxy Statement on Schedule 14A  
Filed January 4, 2023  
File No. 001-41024**

Dear Gregory Simon:

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: R. William Burns, Esq.