



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

DIVISION OF
CORPORATION FINANCE

February 13, 2023

Jeffrey Gary
Chief Executive Officer
Insight Acquisition Corp.
333 East 91st Street
New York, NY 10128

Re: Insight Acquisition Corp.
Preliminary Proxy Statement on Schedule 14A
Filed February 6, 2023
File No. 001-40775

Dear Jeffrey Gary:

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: Carl P. Marcellino