



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

DIVISION OF
CORPORATION FINANCE

February 26, 2024

Sumit Mehta
Chief Executive Officer
Iris Acquisition Corp
3rd Floor Zephyr House
122 Mary Street, George Town
PO Box 10085
Grand Cayman KY1-1001, Cayman Islands

Re: Iris Acquisition Corp
Preliminary Proxy Statement on Schedule 14A
Filed February 7, 2024
File No. 001-40167

Dear Sumit Mehta:

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: Chauncey Lane, Esq.