



DIVISION OF
CORPORATION FINANCE

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

January 26, 2026

John Lipman
Chief Executive Officer
Illumination Acquisition Corp. I
570 Lexington Ave, 40th Floor
New York, NY 10022

**Re: Illumination Acquisition Corp. I
Registration Statement on Form S-1
Filed December 23, 2025
File No. 333-292445**

Dear John Lipman:

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.

Please contact Pearlyne Paulemon at 202-551-8714 with any questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction

cc: Jeffrey M. Gallant