



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

December 7, 2016

Via E-mail

Mr. Michael Ahlin  
Chief Executive Officer  
5330 South 900 East, Suite 280  
Murray, Utah 84117

**Re: Inception Mining, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2015**  
**Filed May 3, 2016**  
**File No. 000-55219**

Dear Mr. Ahlin:

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,

/s/ John Reynolds

John Reynolds  
Assistant Director  
Offices of Beverages, Apparel and  
Mining