



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

March 22, 2018

Via E-Mail

David Po  
Chief Executive Officer  
Image Chain Group Limited, Inc.  
Room 503, 5/F, New East Ocean Centre  
9 Science Museum Road  
Kowloon, Hong Kong, S.A.R.

**Re: Image Chain Group Limited, Inc.  
Amendment No. 2 to Form 8-K  
Filed March 12, 2018  
File No. 000-55326**

Dear Mr. Po:

We have reviewed your filing and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

General

1. Please submit on EDGAR, as Correspondence, a letter responding to this comment letter and our January 9, 2018 comment letter.

Facing page

2. Please include a working telephone number, including area code, on the facing page.

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.

David Po  
Image Chain Group Limited, Inc.  
March 22, 2018  
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You may contact Mindy Hooker, Staff Accountant at (202) 551-3732 or, in her absence, Kevin Stertzel, Staff Accountant at (202) 551-3723 if you have questions regarding comments on the financial statements and related matters. Please contact Sherry Haywood, Staff Attorney at (202) 551-3345 or, in her absence me at (202) 551-3397 with any other questions.

Sincerely,

/s/ Jay Ingram

Jay Ingram  
Legal Branch Chief  
Office of Manufacturing and  
Construction

Cc: Via E-Mail  
David Po