



DIVISION OF  
CORPORATION FINANCE

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

May 1, 2023

Samuel Lui  
Chief Financial Officer  
Genesis Unicorn Capital Corp.  
281 Witherspoon Street , Suite 120  
Princeton, New Jersey 08540

**Re: Genesis Unicorn Capital Corp.**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**Filed March 10, 2023**  
**File No. 001-41287**

Dear Samuel Lui:

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 Energy & Transportation