



DIVISION OF  
CORPORATION FINANCE

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

December 14, 2022

Eyal Perez  
Chief Executive Officer, Chief Financial Officer and Director  
Genesis Growth Tech Acquisition Corp.  
Bahnhofstrasse 3  
Hergiswil Nidwalden, Switzerland 6052

**Re: Genesis Growth Tech Acquisition Corp.**  
**Form 10-K for the Year Ended December 31, 2021**  
**Filed April 15, 2022**  
**File No. 001-41138**

Dear Eyal Perez:

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: Jane Wu