



DIVISION OF
CORPORATION FINANCE

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

January 20, 2023

Felix Yun Pun Wong
Chief Financial Officer
Inception Growth Acquisition Limited
875 Washington Street
New York, NY 10014

Re: Inception Growth Acquisition Limited
Form 10-K for the Fiscal Year Ended December 31, 2021
Filed March 31, 2022
File No. 001-41134

Dear Felix Yun Pun Wong:

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: Lawrence Venick