



DIVISION OF  
CORPORATION FINANCE

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

February 24, 2023

Cheuk Hang Chow  
Chief Executive Officer  
Inception Growth Acquisition Ltd  
875 Washington Street  
New York, NY 10014

**Re: Inception Growth Acquisition Ltd**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed February 17, 2023**  
**File No. 001-41134**

Dear Cheuk Hang Chow:

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 S. Venick, Esq.