

Eun Ah Choi

Vice President

Listing Qualifications

December 8, 2021

Division of Corporation Finance

U.S. Securities and Exchange Commission

100 F Street, N.E.

Washington, D.C. 20549

Division of Corporation Finance:

This is to certify that on December 8, 2021, The Nasdaq Stock Market LLC (the "Exchange") received from Inception Growth Acquisition Limited (the "Registrant") a copy of the Registrant's application on Form 8-A 12(b) for the registration of the following securities:

Units, each consisting of one share of common stock, \$0.0001 par value, one-half (1/2)
of one redeemable warrant and one right entitling the holder to receive one-tenth
of share of common stock

Common stock, par value \$0.0001 per share

Redeemable warrants, each exercisable for one share of common stock
at an exercise price of \$11.50 included as part of the units

Rights, each to receive one-tenth of one share of Common Stock

We further certify that the securities described above have been approved by the Exchange for listing and registration upon official notice of issuance.

We understand that the Registrant is seeking effectiveness of the Form 8-A 12(b) concurrently with effectiveness of its 1933 Act Registration Statement, and we hereby join in such request.

Sincerely,



