



DIVISION OF  
CORPORATION FINANCE

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

August 28, 2024

Richard Chin  
Chief Executive Officer  
SK Growth Opportunities Corp  
228 Park Avenue S #96693  
New York, NY 10003

**Re: SK Growth Opportunities Corp**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed August 9, 2024**  
**File No. 001-41432**

Dear Richard Chin:

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: Lianna Whittleton, Esq.