



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

December 7, 2016

Via E-mail

Mr. Michael Ahlin
Chief Executive Officer
5330 South 900 East, Suite 280
Murray, Utah 84117

**Re: Inception Mining, Inc.
Form 10-K for the Fiscal Year Ended December 31, 2015
Filed May 3, 2016
File No. 000-55219**

Dear Mr. Ahlin:

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,

/s/ John Reynolds

John Reynolds
Assistant Director
Offices of Beverages, Apparel and
Mining