

## 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.