

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

October 6, 2022

Peter Bell Chief Executive Officer and Chief Financial Officer Epiphany Technology Acquisition Corp. 630 Ramona Street Palo Alto, CA 94301

> Re: Epiphany Technology Acquisition Corp. Form 10-K for the year ended December 31, 2021 Filed March 30, 2022 File No. 001-39853

Dear Peter Bell:

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