



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

DIVISION OF  
CORPORATION FINANCE

December 14, 2022

David Farber  
Chief Financial Officer  
Infinite Acquisition Corp.  
745 Fifth Avenue, 15th Floor  
New York, NY 10151

**Re: Infinite Acquisition Corp.**  
**Form 10-K for the Year Ended December 31, 2021**  
**Filed March 24, 2022**  
**File No. 001-41087**

Dear David Farber:

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: Wendy Modlin