

DIVISION OF CORPORATION FINANCE

May 1, 2023

Samuel Lui Chief Financial Officer Genesis Unicorn Capital Corp. 281 Witherspoon Street , Suite 120 Princeton, New Jersey 08540

> Re: Genesis Unicorn Capital Corp. Form 10-K for the Fiscal Year Ended December 31, 2022 Filed March 10, 2023 File No. 001-41287

Dear Samuel Lui:

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 Energy & Transportation