



DIVISION OF  
CORPORATION FINANCE

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

June 26, 2023

Fauston Zanetton  
Chief Financial Officer  
Iconic Sports Acquisition Corp.  
190 Elgin Avenue  
KY1-9008  
Cayman Islands

**Re: Iconic Sports Acquisition Corp.**  
**Form 10-K for the Fiscal Year ended December 31, 2022**  
**Filed March 31, 2023**  
**File No. 001-40953**

Dear Fauston Zanetton:

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