

December 29, 2022

Zachary Wang  
Chief Executive Officer  
Aurora Technology Acquisition Corp.  
4 Embarcadero Center  
Suite 1449  
San Francisco, CA 94105

Acquisition Corp.

Statement on Schedule 14A

2022

Re: Aurora Technology

Preliminary Proxy

Filed December 21,

File No. 001-41250

Dear Zachary Wang:

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:

Ilan Katz, Esq.