

August 21, 2023

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

Acquisition Corp.

Registration Statement on Form S-4  
2023

Re: Aurora Technology

Amendment No. 1 to

Filed August 4,

File No. 333-271890

Dear Zachary Wang:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our June 8, 2023 letter.

Amendment No.1 to Form S-4

Question and Answers About the Proposals

Q: What happens if the Business Combination is not consummated?, page 28

1. You disclose here and elsewhere in your prospectus that if you are not able to complete the Business Combination or another initial business combination by February 7, 2024 (or such later date that shareholders may approve an extension to), you will cease all operations except for the purpose of winding up and redeeming your Class A Ordinary Shares and liquidating the Trust Account. However, under "Extensions of Time to Complete a Business Combination" on page 150 you disclose that ATAK and your Transfer Agent entered into Amendment No. 2 to the Investment Management Trust

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2023 Technology Acquisition Corp.

August  
Page 2 21, 2023 Page 2  
FirstName LastName

Agreement, to allow ATAK to extend the Business Combination Period six (6) times for an additional one (1) month each time from August 9, 2023 to February 9, 2024. Accordingly, please clarify the date you must complete your initial business combination as between February 7 or February 9, 2024.

Risk Factors

Risks Related to ATAK, the Business Combination and New DIH

The ATAK Warrant Agreement designates the courts of the State of New York or the United States District Court..., page 71

2. In response to comment 7, you revised your risk factor to disclose in part, consistent with your Warrant Agreement filed as Exhibit 4.6, that unless the Company consents in writing to the selection of an alternative forum, the federal district courts of the United States of America shall, to the full extent permitted by law, be the exclusive form for the resolution of any complaint asserting a cause of action arising under the Securities Act or the rules and regulations promulgated. However, you earlier disclose in this risk factor that the ATAK Warrant Agreement provides that any action, proceeding or claim against ATAK arising out of or relating in any way to the ATAK Warrant Agreement, including under the Securities Act, will be brought and enforced in the courts of the State of New York or the United States District Court for the Southern District of New York. Please clarify and consistently disclose the application of your exclusive forum clause to claims under the Securities Act. As your provision appears to apply to Securities Act claims, please disclose that there is uncertainty as to whether a court would enforce such provision and that investors cannot waive compliance with the federal securities laws and the rules and regulations thereunder. In that regard, we note that Section 22 of the Securities Act creates concurrent jurisdiction for federal and state courts over all suits brought to enforce any duty or liability created by the Securities Act or the rules thereunder. The provision of the Proposed Certificate of Incorporation to be in effect following the Business Combination requiring exclusive venue..., page 77

3. We note your response to comment 8. Your disclosure in this risk factor provides that the federal district courts of the United States will be the sole and exclusive forum for the resolution of any complaint "against any person in connection with any offering of the Company's securities," asserting a cause of action arising under the Securities Act. Your proposed Amended and Restated Certificate of Incorporation in Section 8 of Annex D; however, does not include the additional clause "against any person in connection with any offering of the Company's securities." Please clarify if such additional clause should remain in your prospectus. Background of the Business Combination, page 97

4. We note your response to comment 10, but we re-issue in part. You refer to ATAK, DIH, and Maxim throughout this section, but have not identified the individuals in those bodies  
Zachary Wang  
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Aurora Technology Acquisition Corp.  
Company  
August 21, Name Aurora  
2023 Technology Acquisition Corp.  
August  
Page 3 21, 2023 Page 3  
FirstName LastName

who were present for a meeting. Please revise to identify the individuals from ATAK, DIH, or Maxim that were present for such meetings. Opinion of ATAK's Company's Financial Advisor Comparable Company Analysis, page 100

5. We note your response to comment 13 and we re-issue in part. We note

you disclosed  
calendar-year end revenue projections for 2023 in a table on page 102,  
but please also  
disclose the "Net Debt" removed from Enterprise Value to obtain an  
Implied Equity Value  
using this analysis of \$284.1M.  
Discounted Cash Flow Analysis, page 102

6. We note the tabular disclose of DIH projections provided in response  
to comment 14. On  
page 102 you disclose that in applying the DCF Analysis, Newbridge  
relied on the  
Financial Projections prepared by DIH that estimated certain revenue  
growth rates, as well  
as EBITDA and Cash flow margins. Please disclose EBITDA and EBITDA  
margins relied  
upon in this analysis.

7. We note your response to comment 14 and we re-issue in part. You  
disclose that the  
estimates for revenue growth and cash flow margins between calendar  
years 2026 through  
2032 were determined "collectively by the management team of DIH, ATAK  
and  
Newbridge, and are meant to be conservative, with no guarantees that  
these milestones  
can be achieved." Please disclose how DIH, ATAK and Newbridge  
collectively calculated  
that revenue growth of 25% and cash flow margin growth of 15% annually  
are sustainable  
from 2026 to 2023 and why assuming such growth rates are reasonable.  
Please also clarify  
what consideration the ATAK Board gave to the speculative nature of  
the discounted cash  
flow analysis through 2032 and the projections through the same  
extended period.  
The ATAK Board's Reasons for the Approval of the Business Combination, page 103

8. In response to comment 16, you disclose that ATAK's Board "chiefly  
considered  
Newbridge's DCF analysis and the financial projections relied upon  
by Newbridge in  
performing its DCF analysis" We note also your disclosure under  
bulleted items that the  
ATAK Board considered before reaching its decisions that such due  
diligence  
included reviews of certain projections provided by DIH. If accurate,  
please revise to  
disclose however that the ATAK Board "chiefly considered Newbridge's  
DCF analysis  
and the financial projections relied upon by Newbridge in performing  
its DCF analysis" as  
discussed in your response.  
Unaudited Pro Forma Condensed Combined Financial Information, page 140

9. We note your response to our prior comment 18 and that shareholders  
approved an  
amendment to your Amended and Restated Articles of Association to  
remove the net  
tangible assets provision. We also note your disclosure on the cover  
page that it is a  
Zachary Wang  
Aurora Technology Acquisition Corp.  
August 21, 2023  
Page 4

condition of the consummation of the Business Combination that ATAK  
receive  
confirmation from Nasdaq that the shares of New DIH to be issued in  
connection with the  
Business Combination have been listed or approved for listing on  
Nasdaq. Please identify  
the exemption that you are relying on in determining that the New DIH  
shares are not at  
risk of being deemed a penny stock under Exchange Act Rule 3a51-1. In  
this regard, we  
note that in the event the business combination proposal is approved  
but the merger does  
not occur, the shareholders will still be entitled to redemption  
rights. If the amount in the  
trust falls below \$5,000,001 as a result of redemptions, the company  
would likely also no

longer meet the Nasdaq listing standards. At that point it is possible the company would become a penny stock. Please revise to clearly discuss the impact that the trust falling below \$5,000,001 would have upon your listing on Nasdaq and discuss the consideration given to the possibility that that the company would become an issuer of penny stock. Please provide clear disclosure that as a result of removing this provision from your Amended and Restated Articles of Association, your securities could fall within the definition of penny stock and clearly discuss the risk to the company and investors if your securities were to fall within the definition of penny stock.

Business of DIH  
Our Strategy, page 164

10. In response to comment 23 you attribute the size of the global rehabilitation care market to Grandview Research. Please disclose the date of such report, and explain if you commissioned such report and and if so, provide a consent. Furthermore, you make various factual statements which appear your beliefs such as that "a machine which can be calibrated thereby producing consistent therapy" and that "manual therapy is likely to vary therapist to therapist or even patient to patient" and that "measurements of progress may also be subjective, varying from therapist to therapist which may result in a patient requiring a longer period of therapy." Please revise to characterize these statements as your belief.

Intellectual Property, page 178

11. In response to comment 24 you revised to describe where patent protection has been sought and obtained as well as the range of dates for patent coverage. You also respectfully request that this summary narrative description be used in lieu of the detailed chart that would otherwise be required. If patent protection is material to your business, please provide the detailed chart or otherwise explain why such information is

not material to  
August 21, 2023 Page 4 your business.

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2023 Technology Acquisition Corp.

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Page 5 21, 2023 Page 5

FirstName LastName

Results of Operations

Comparison of the Years Ended March 31, 2023 and 2022

Income Tax Expense, page 188

12. We note your income tax expense for the year ended March 31, 2023 has significantly increased as compared to the amount for the year ended March 31, 2022. Please revise your discussion of income tax expenses to provide robust discussions to address each of

the components of the effective tax rate disclosed on page F-79. Management's Discussion and Analysis of Financial Condition and Results of Operations of DIH  
Liquidity and Capital Resources, page 189

13. We note your disclosure of the material terms of your credit agreements in response to

comment 28, but we re-issue our comment in part. Please file copies of the lines of credit and long-term debt and amendments that are currently in place as exhibits to your registration statement or tell us why you believe you are not required to do so. Refer to

Item 601(b)(10) of Regulation S-K.

You may contact Steve Lo, Staff Accountant, at (202) 551-3394 or Shannon Buskirk, Staff Accountant, at (202) 551-3717 if you have questions regarding comments on the financial statements and related matters. Please contact Anuja A. Majmudar, Attorney-Adviser, at (202) 551-3844 or Kevin Dougherty, Attorney-Adviser, at (202) 551-3271 with any other questions.

Sincerely,

Division of

Office of Energy

Corporation Finance

& Transportation

cc: Ilan Katz