

July 17, 2023

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

Acquisition Corp.

Statement on Schedule 14A

28, 2023

Re: Aurora Technology

Preliminary Proxy

Response dated June

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 Industrial Applications and  
Services

cc:

Ilan Katz, Esq.