

December 28, 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 reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response and any amendment you may file in response to this comment, we may have additional comments.

Preliminary Proxy Statement on Schedule 14A

General

1. disclosure, please tell us whether your sponsor is, is controlled by, or with a non-U.S. person. If so, also include risk factor disclosure that could impact your ability to complete your initial business combination. For instance, discuss the risk to investors that you may not be able to complete an initial business combination with a U.S. target company should the transaction be subject to review by a U.S. government entity, such as the Committee on Foreign Investment in the United States (CFIUS), or ultimately prohibited. Disclose that as a result, the pool of potential targets with which you could complete an initial business combination may be limited. Further, disclose that the time necessary for government review of the transaction or a decision to prohibit the transaction could prevent you from completing an initial business combination and require you to liquidate. Disclose the

Zachary Wang
Aurora Technology Acquisition Corp.
December 28, 2022
Page 2

consequences of liquidation to investors, such as the losses of the investment opportunity in a target company, any price appreciation in the combined company, and the warrants, which would expire worthless.

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.

Please contact Melanie Singh at 202-551-2544 or Jeffrey Gabor at 202-551-2544 with any questions.

FirstName LastName Zachary Wang

Corporation Finance
Comapany Name Aurora Technology Acquisition Corp.

Estate & Construction
December 28, 2022 Page 2
cc: Ilan Katz, Esq.
FirstName LastName

Sincerely,
Division of
Office of Real