

December 8, 2021

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

Acquisition Corp.  
Statement on Form S-1  
2021

Re: Aurora Technology  
Draft Registration  
Filed December 2,  
CIK No. 0001883788

Dear Mr. Wang:

This is to advise you  
that we do not intend to review your registration statement.

We request that you publicly file your registration statement  
and nonpublic draft  
submissions at least 15 days prior to any road show as that term is  
defined in Rule 433(h)(4) or,  
in the absence of a road show, at least 15 days prior to the requested  
effective date of the  
registration statement. Please refer to Rules 460 and 461 regarding  
requests for acceleration. 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 Victor  
Rivera Melendez at 202-551-4182 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction  
Ilan Katz

cc: