



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

June 29, 2022

Peng Jiang  
Chief Executive Officer  
Brilliant Acquisition Corp  
99 Dan Ba Road, C-9, Putuo District  
Shanghai, People's Republic of China

**Re: Brilliant Acquisition Corp**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed June 17, 2022**  
**File No. 001-39341**

Dear Dr. Jiang:

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: Giovanni Caruso, Esq.