



DIVISION OF
CORPORATION FINANCE

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

February 6, 2023

Stanley Wang
Chief Financial Officer
Malacca Straits Acquisition Co Ltd
Unit 601-2 St George's Bldg
2 Ice House Street
Central, Hong Kong

Re: Malacca Straits Acquisition Co Ltd
Form 10-K for the year ended December 31, 2021
Filed on March 31, 2022
Form 10-Q for the period ended June 30, 2022
Filed on August 18, 2022
File No. 001-39383

Dear Stanley 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 Real Estate & Construction