



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