



DIVISION OF  
CORPORATION FINANCE

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

November 29, 2023

Thomas Ao  
Chief Financial Officer  
Nocturne Acquisition Corp  
P.O. Box 25739  
Santa Ana, CA 92799

**Re: Nocturne Acquisition Corp**  
**Form 10-K for the fiscal year ended December 31, 2022**  
**Filed May 26, 2023**  
**Form 10-Q/A for the quarterly period ended June 30, 2023**  
**Filed September 20, 2023**  
**File No. 001-40259**

Dear Thomas Ao:

We have completed our review of your filings. 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