



DIVISION OF  
CORPORATION FINANCE

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

June 30, 2023

Jonathan Lin  
Chief Executive Officer  
Magnum Opus Acquisition Ltd  
Unit 1009, ICBC Tower  
Three Garden Road  
Central, Hong Kong

**Re: Magnum Opus Acquisition Ltd**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed June 16, 2023**  
**File No. 001-40266**

Dear Jonathan Lin:

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 Technology

cc: Joel Rubinstein