



DIVISION OF
CORPORATION FINANCE

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

December 20, 2022

Eugene Wong
Chief Executive Officer
Ace Global Business Acquisition Ltd
Room 806, 8/F, Tower 2
Lippo Centre, 89 Queensway
Admiralty, Hong Kong

Re: Ace Global Business Acquisition Ltd
Preliminary Proxy Statement on Schedule 14A
Filed December 6, 2022
File No. 001-40309

Dear Eugene Wong:

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 Trade & Services

cc: Lawrence Venick, Esq.