



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.