



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

DIVISION OF
CORPORATION FINANCE

March 14, 2024

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

Re: Ace Global Business Acquisition Limited
Preliminary Proxy Statement on Schedule 14A
Filed March 5, 2024
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 Real Estate & Construction

cc: Jon Venick, Esq.