



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

DIVISION OF  
CORPORATION FINANCE

January 19, 2024

Taylor Zhang  
Chief Financial Officer  
TenX Keane Acquisition  
420 Lexington Ave Suite 2446  
New York, NY 10170

**Re: TenX Keane Acquisition**  
**Schedule 14A Preliminary Proxy Statement**  
**Filed December 28, 2023**  
**File No. 001-41534**

Dear Taylor Zhang:

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 Life Sciences

cc: Tammara Fort, Esq.