



DIVISION OF  
CORPORATION FINANCE

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

July 10, 2023

David B. Williams  
Chief Executive Officer  
Williams Rowland Acquisition Corp.  
450 Post Road East, Suite 120  
Westport, CT 06880

**Re: Williams Rowland Acquisition Corp.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed June 27, 2023**  
**File No. 001-40659**

Dear David B. Williams:

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: Joan S. Guilfoyle