



DIVISION OF
CORPORATION FINANCE

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

June 7, 2023

Yi Zhou
Chief Executive Officer
Aquaron Acquisition Corp.
515 Madison Avenue, 8th Floor
New York, NY 10022

Re: Aquaron Acquisition Corp.
Preliminary Proxy Statement filed on Schedule 14A
Filed May 30, 2023
File No. 001-41470

Dear Yi Zhou:

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: Sally Yin, Esq.