



DIVISION OF
CORPORATION FINANCE

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

December 14, 2022

Eric Benhamou
Chief Executive Officer
Enterprise 4.0 Technology Acquisition Corp
630 Ramona St.
Palo Alto , CA 94301

**Re: Enterprise 4.0 Technology Acquisition Corp
Form 10-K for the Year Ended December 31, 2021
Filed February 28, 2022
File No. 001-40918**

Dear Eric Benhamou:

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: Stuart Neuhauser