



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

DIVISION OF  
CORPORATION FINANCE

September 20, 2023

Eric Chen  
Chief Executive Director  
AIB Acquisition Corp  
875 Third Avenue, Suite M204A  
New York, New York, 10022

**Re: AIB Acquisition Corp**  
**Form 10-K for the fiscal year ended December 31, 2022**  
**Filed March 29, 2023**  
**File No. 001-41230**

Dear Eric Chen:

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 Energy & Transportation