

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

January 5, 2023

Michael Greenall Chief Financial Officer FutureTech II Acquisition Corp. 128 Gail Drive New Rochelle, NY 10805

Re: FutureTech II Acquisition Corp.
Form 10-K for the Fiscal Year Ended December 31, 2021
Filed March 31, 2022
File No. 001-41289

Dear Michael Greenall:

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: Andy Tucker