



DIVISION OF  
CORPORATION FINANCE

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