



DIVISION OF
CORPORATION FINANCE

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

June 26, 2023

David Andrada
Co-Chief Executive Officer
Aura FAT Projects Acquisition Corp
1 Phillip Street, #09-00
Royal One Phillip, Singapore, 048692

Re: Aura FAT Projects Acquisition Corp
Preliminary Proxy Statement on Schedule 14A
Filed June 14, 2023
File No. 001-41350

Dear David Andrada:

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 Trade & Services

cc: Andrew M. Tucker