



DIVISION OF  
CORPORATION FINANCE

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

March 10, 2022

Lei Huang  
Chief Executive Officer  
Denali Capital Acquisition Corp.  
437 Madison Avenue, 27th Floor  
New York, NY 10022

**Re: Denali Capital Acquisition Corp.  
Registration Statement on Form S-1  
Filed March 1, 2022  
File No. 333-263123**

Dear Mr. Huang:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Joseph Ambrogi at 202-551-4821 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: David Ni, Esq.