



DIVISION OF  
CORPORATION FINANCE

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

March 18, 2022

Joy Yi Hua  
Chief Executive Officer  
Acri Capital Acquisition Corp  
13284 Pond Springs Rd, Ste 405  
Austin, Texas 78729

**Re: Acri Capital Acquisition Corp  
Registration Statement on Form S-1  
Filed March 11, 2022  
File No. 333-263477**

Dear Ms. Hua:

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 Victor Rivera Melendez at 202-551-4182 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Arila E. Zhou, Esq.