

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

August 2, 2022

Xiaoma (Sherman) Lu Chief Executive Officer East Stone Acquisition Corp 2 Burlington Woods Drive, Suite 100 Burlington, MA 01803

> Re: East Stone Acquisition Corp Preliminary Proxy Statement on Schedule 14A Filed July 21, 2022 File No. 001-39233

Dear Mr. Lu:

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 Manufacturing