

DIVISION OF CORPORATION FINANCE

June 7, 2023

Yi Zhou Chief Executive Officer Aquaron Acquisition Corp. 515 Madison Avenue, 8th Floor New York, NY 10022

> Re: Aquaron Acquisition Corp. Preliminary Proxy Statement filed on Schedule 14A Filed May 30, 2023 File No. 001-41470

Dear Yi Zhou:

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: Sally Yin, Esq.