



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

DIVISION OF  
CORPORATION FINANCE

January 11, 2023

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

**Re: Acri Capital Acquisition Corp**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed December 30, 2022**  
**File No. 001-41415**

Dear Joy Yi Hua:

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: Arila E. Zhou, Esq.