



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

DIVISION OF  
CORPORATION FINANCE

January 2, 2024

Chung-Yi Sun  
Chairman and Chief Executive Officer  
Cetus Capital Acquisition Corp.  
Floor 3, No. 6, Lane 99  
Zhengda Second Street, Wenshan District  
Taipei, Taiwan, R.O.C. 11602

**Re: Cetus Capital Acquisition Corp.**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed December 21, 2023**  
**File No. 001-41609**

Dear Chung-Yi Sun:

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: Michael T. Campoli