



DIVISION OF  
CORPORATION FINANCE

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

July 7, 2023

Dr. Peng Jiang  
Chief Executive Officer  
Brilliant Acquisition Corp  
99 Dan Ba Road, C-9, Putuo District  
Shanghai, Peoples Republic of China

**Re: Brilliant Acquisition Corp**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed June 16, 2023**  
**File No. 001-39341**

Dear Dr. Peng Jiang:

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: Giovanni Caruso