

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

January 9, 2024

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

Re: Aquaron Acquisition Corp.
Form 10-K for the year ended December 31, 2022
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