

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

January 19, 2024

Taylor Zhang Chief Financial Officer TenX Keane Acquisition 420 Lexington Ave Suite 2446 New York, NY 10170

> Re: TenX Keane Acquisition Schedule 14A Preliminary Proxy Statement Filed December 28, 2023 File No. 001-41534

Dear Taylor Zhang:

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 Life Sciences

cc: Tammara Fort, Esq.