UNITED STATES OF AMERICA BEFORE THE SECURITIES AND EXCHANGE COMMISSION

December 5, 2024

In the Matter of

AERWINS Technologies Inc. The Walnut Building 691 Mill St, Suite 204 Los Angeles, CA 90021 ORDER DECLARING REGISTRATION STATEMENT ABANDONED UNDER THE SECURITIES ACT OF 1933, AS AMENDED

File No: 333-276666

AERWINS Technologies Inc. filed with the Commission a registration statement to register securities under Section 6(a) of the Securities Act of 1933. The registration statement has been on file for more than nine months and has not yet become effective.

AERWINS Technologies Inc. has failed to respond to notice under Rule 479 that the registration statement would be declared abandoned unless it was timely amended or withdrawn;

In view of the foregoing, it is ORDERED that the registration statement be declared abandoned on December 5, 2024.

For the Commission, by the Division of Corporation Finance, pursuant to delegated authority.

Anne Parker Office Chief