UNITED STATES OF AMERICA BEFORE THE SECURITIES AND EXCHANGE COMMISSION

May 23, 2022

In the Matter of

Aurvandil Acquisition Corp. 1 Technology Drive, Suite B117 Irvine, CA 92618 ORDER DECLARING REGISTRATION STATEMENT ABANDONED UNDER THE SECURITIES ACT OF 1933, AS AMENDED

File No: 333-255023

Aurvandil Acquisition Corp. 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.

Aurvandil Acquisition Corp. 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to notice under Rule 479 that the registration statement would be declared abandoned unless it was timely amended or withdrawn;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 May 23, 2022.

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

Justin Dobbie Acting Office Chief