



DIVISION OF
CORPORATION FINANCE

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

February 2, 2023

Kevin Nazemi
Chief Executive Officer
Digital Transformation Opportunities Corp.
10207 Clematis Court
Los Angeles, CA 90077

**Re: Digital Transformation Opportunities Corp.
Preliminary Proxy Statement on Schedule 14A
Filed January 17, 2023
File No. 001-40177**

Dear Kevin Nazemi:

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 Industrial Applications and
Services

cc: Jonathan Ko, Esq.