



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

DIVISION OF  
CORPORATION FINANCE

July 31, 2023

Kevin Nazemi  
Chief Executive Officer  
Digital Transformation Opportunities Corp.  
10250 Constellation Blvd., Suite 23126  
Los Angeles, CA 90067

**Re: Digital Transformation Opportunities Corp.  
Amendment No. 2 to Form S-4  
Exhibit Nos. 10.13 and 10.14  
Filed June 29, 2023  
File No. 333-271482**

Dear Kevin Nazemi:

We have concluded our assessment of your redacted exhibits for compliance with applicable form requirements and will process your supplemental response and related materials in accordance with your request.

Sincerely,

Division of Corporation Finance