



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

DIVISION OF  
CORPORATION FINANCE

November 13, 2023

Barry Anderson  
Chief Executive Officer  
Data Knights Acquisition Corp.  
Unit G6, Frome Business Park, Manor Road  
Frome  
United Kingdom, BA11 4FN

**Re: Data Knights Acquisition Corp.**  
**Amendment No. 5 to Registration Statement on Form S-4**  
**Exhibit Nos. 10.18 and 10.19**  
**Filed April 11, 2023**  
**File No. 333-266274**

Dear Barry Anderson:

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  
Office of Trade & Services