

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

January 24, 2024

Eric Swider Chief Executive Officer Digital World Acquisition Corp. 3109 Grand Ave., #450 Miami, FL 33133

Re: Digital World Acquisition Corp.

Amendment No. 1 to Annual Report on Form 10-K

Filed October 30, 2023

File No. 001-40779

Dear Eric Swider:

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 Technology