



DIVISION OF
CORPORATION FINANCE

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

December 8, 2022

Humphrey P. Polanen
Chief Executive Officer
Deep Medicine Acquisition Corp.
595 Madison Avenue, 12th Floor
New York, NY 10017

Re: Deep Medicine Acquisition Corp.
Preliminary Proxy Statement on Schedule 14A
Filed November 21, 2022
File No. 001-40970

Dear Humphrey P. Polanen:

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 Real Estate & Construction

cc: Lijia Sanchez