



DIVISION OF  
CORPORATION FINANCE

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

December 10, 2021

Oon Lai Yeoh  
Co-Chief Executive Officer  
DUET Acquisition Corp.  
78 SW 7th Street, Suite 500  
Miami, Florida 33130

**Re: DUET Acquisition Corp.**  
**Registration Statement on Form S-1**  
**Filed December 3, 2021**  
**File No. 333-261494**

Dear Mr. Yeoh:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Shih-Kuei Chen at 202-551-7664 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction

cc: Andrew M. Tucker