



DIVISION OF
CORPORATION FINANCE

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

January 23, 2023

Lee Keat Hin
Chief Financial Officer
DUET Acquisition Corp.
V03-11-02, Designer Office
V03, Lingkaran SV, Sunway Velocity,
Kuala Lumpur, Malaysia

Re: DUET Acquisition Corp.
Form 10-K for the fiscal year ended December 31, 2021
Filed March 30, 2022
Amendment No. 1 to Form 10-K for the fiscal year ended December 31, 2021
30, 2021
Amendment No. 2 to Form 10-K for the fiscal year ended December 31, 2021
File No. 001-41237

Dear Lee Keat Hin:

We have completed our review of your filings. 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