



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

DIVISION OF
CORPORATION FINANCE

November 30, 2023

Dharmendra Magasvaran
Co-Chief Executive Officer
DUET Acquisition Corp.
V03-11-02, Designer Office
V03, Lingkaran SV, Sunway Velocity
Kuala Lumpur, Malaysia

Re: DUET Acquisition Corp.
Preliminary Proxy Statement on Schedule 14A
Filed November 24, 2023
File No. 001-41237

Dear Dharmendra Magasvaran:

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: Andy Tucker