



DIVISION OF  
CORPORATION FINANCE

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

January 22, 2024

Darryl Nakamoto  
Chief Executive Officer  
Pono Capital Two, Inc.  
643 Ilalo St. #102  
Honolulu, Hawaii 96813

**Re: Pono Capital Two, Inc.**  
**Revised Preliminary Proxy Statement on Schedule 14A**  
**Filed January 11, 2024**  
**File No. 001-41462**

Dear Darryl Nakamoto:

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 Industrial Applications and  
Services

cc: Alexandria E. Kane, Esq.