

February 2, 2023

Kevin Nazemi
Chief Executive Officer
Digital Transformation Opportunities Corp.
10207 Clematis Court
Los Angeles, CA 90077

Transformation Opportunities Corp.
Statement on Schedule 14A
2023

Re: Digital
Preliminary Proxy
Filed January 17,
File No. 001-40177

Dear Kevin Nazemi:

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:

Jonathan Ko, Esq.