



DIVISION OF  
CORPORATION FINANCE

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

July 26, 2023

Abid Neemuchwala  
Chairman and Chief Executive Officer  
Compass Digital Acquisition Corp.  
3626 N Hall St, Suite 910  
Dallas, Texas 75219

**Re: Compass Digital Acquisition Corp.**  
**Form 10-K for Fiscal Year Ended December 31, 2022**  
**File No. 001-40912**

Dear Abid Neemuchwala:

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 Energy & Transportation