

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

October 18, 2023

Scott Wolf Chief Executive Officer Digital Health Acquisition Corp. 980 N Federal Hwy #304 Boca Raton, FL 33432

Re: Digital Health Acquisition Corp.
Preliminary Proxy Statement on Schedule 14A
Filed October 6, 2023
File No. 001-41015

Dear Scott Wolf:

We have completed our limited 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: Thomas Poletti, Esq.