



DIVISION OF
CORPORATION FINANCE

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

March 3, 2025

Shaoke Li
Chief Executive Officer
DT Cloud Acquisition Corporation
30 Orange Street
London, United Kingdom, WC2H 7HF

Re: DT Cloud Acquisition Corporation
Preliminary Proxy Statement on Schedule 14A
Filed February 21, 2025
File No. 001-41967

Dear Shaoke Li:

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: Ronnie Li