



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

DIVISION OF  
CORPORATION FINANCE

December 26, 2023

Humphrey P. Polanen  
Chief Executive Officer  
Deep Medicine Acquisition Corp.  
595 Madison Avenue, 12th Floor  
New York, NY 10017

**Re: Deep Medicine Acquisition Corp.  
Preliminary Proxy on Schedule 14A  
Filed December 15, 2023  
File No. 001-40970**

Dear Humphrey P. Polanen:

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 Manufacturing

cc: Lijia Sanchez