

DIH HOLDING US, INC.
77 Accord Park Drive; Suite D-1
Norwell, MA
Telephone: 877-944-2200

VIA EDGAR

October 16, 2023

U.S. Securities and Exchange Commission
Division of Corporation Finance
100 F Street, N.E.
Washington, D.C. 20549
Attention: Juan Grana

Re: DIH Holding US, Inc.

Registration Statement on Form S-1

File No. 333-281067

Dear Mr. Grana:

Pursuant to Rule 461 under the Securities Act of 1933, as amended, the registrant DIH Holding US, Inc. hereby requests acceleration of effectiveness of the above-referenced Registration Statement so that it will become effective at 4:15 p.m. ET on Friday, October 18, 2024, or as soon as practicable thereafter.

Very truly yours,

DIH HOLDING US, INC.

By: /s/ Jason Chen

Name: Jason Chen

Title: Chief Executive Officer
