



DIVISION OF  
CORPORATION FINANCE

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

January 17, 2023

**CERTIFIED MAIL  
RETURN RECEIPT REQUESTED**

Kevin Richard Benning  
Property General Manager  
Studio City International Holdings Ltd  
36th Floor, The Centrium  
60 Wyndham Street  
Central  
Hong Kong

**Re: Studio City International Holdings Ltd  
Amendment No. 1 to  
Registration Statement on Form F-3  
Filed January 3, 2022  
File No. 333-261406**

Dear Kevin Richard Benning:

It has been more than nine months since you last amended this registration statement and it is now out of date. Within 30 days from the date of this letter, you should either:

- amend it to comply with the applicable requirements of the Securities Act of 1933, the rules and regulations under the Act, and the requirements of the form; or
- file a request for withdrawal.

If you requested confidential treatment for portions of any exhibits to your registration statement and you request withdrawal of that registration statement, please submit a concurrent request for withdrawal of your application for confidential treatment.

If you do not amend the registration statement or file a request for withdrawal (or provide us with a satisfactory explanation of why you have not done either) within 30 days, we may enter an order declaring the registration statement abandoned under rule 479 of the Act.

Please contact Maryse Mills-Apenteng at 202-551-3457 with any questions.

Kevin Richard Benning  
Studio City International Holdings Ltd  
January 17, 2023  
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Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction