



DIVISION OF
CORPORATION FINANCE

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

March 1, 2019

Samuel Lim
Chief Executive Officer
Reebonz Holding Ltd
5 Tampines North Drive 5
#07-00
Singapore 528548

Re: Reebonz Holding Ltd
Registration Statement on Form F-1
Filed February 25, 2019
File No. 333-229839

Dear Mr. Lim:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Scott Anderegg, Staff Attorney, at 202-551-3342, with any questions.

Sincerely,

Division of Corporation Finance
Office of Consumer Products