



DIVISION OF
CORPORATION FINANCE

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

December 29, 2020

Daniel Wong
Chief Executive Officer
Bridgetown Holdings Ltd
c/o 38/F Champion Tower
3 Garden Road, Central
Hong Kong

Re: Bridgetown Holdings Ltd
Form S-1
Filed December 22, 2020
File No. 333-251601

Dear Mr. Wong:

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 Stacie Gorman at 202-551-3585 with any questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction

cc: Lijia Sanchez, Esq.