



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

DIVISION OF  
CORPORATION FINANCE

August 19, 2022

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

**Re: Bridgetown Holdings Ltd**  
**Form 10-K for the Year Ended December 31, 2021**  
**Filed March 28, 2022**  
**File No. 001-39623**

Dear Mr. Wong:

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 Real Estate & Construction

cc: Lijia Sanchez, Esq.