



DIVISION OF
CORPORATION FINANCE

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

May 19, 2022

Anthony Tan
Chief Executive Officer
Grab Holdings Ltd
3 Media Close, #01-03/06
Singapore 138498

Re: Grab Holdings Ltd
Registration Statement on Form F-1
Filed May 12, 2022
File No. 333-264872

Dear Mr. Tan:

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 Alyssa Wall at 202-551-8106 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Rajeev Duggal