



DIVISION OF  
CORPORATION FINANCE

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

April 25, 2023

Anthony Tan Ping Yeow  
Chairman and Chief Executive Officer  
Grab Holdings Limited  
3 Media Close, #01-03/06  
Singapore 138498

**Re: Grab Holdings Limited**  
**Form 20-F for the Fiscal Year Ended December 31, 2021**  
**Filed April 28, 2022**  
**File No. 001-41110**

Dear Anthony Tan Ping Yeow:

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 Trade & Services