



DIVISION OF
CORPORATION FINANCE

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

November 22, 2023

Jiexiang Aloysius Chong
Chief Executive Officer
Simppl Ltd.
71 Ayer Rajah Crescent
#03-07
Singapore 139951

Re: Simpple Ltd.
Registration Statement on Form F-1
Filed November 17, 2023
File No. 333-275633

Dear Jiexiang Aloysius Chong:

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 Rebekah Reed at 202-551-5332 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Lawrence S. Venick