



DIVISION OF  
CORPORATION FINANCE

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

October 10, 2024

Seck Chyn "Neil" Foo  
Chief Executive Officer  
Bukit Jalil Global Acquisition 1 Ltd.  
31-1 Taman Miharja Phase 3B  
Jalan 3/93, 2 ½ Miles, Cheras  
Kuala Lumpur, Malaysia 55200

**Re: Bukit Jalil Global Acquisition 1 Ltd.**  
**Form 10-K for the Year Ended December 31, 2023**  
**Form 10-Q for the Quarterly Periods Ended March 31, 2024 and June 30, 2024**  
**File No. 001-41729**

Dear Seck Chyn "Neil" Foo:

We have limited our review of your filing to the financial statements and related disclosures and have the following comment.

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments.

Form 10-Q for the Quarterly Periods Ended March 31, 2024 and June 30, 2024

Item 4. Controls and Procedures

Changes in Internal Control over Financial Reporting, page 26

1. We note management determined your internal control over financial reporting (ICFR) and disclosure controls and procedures (DCPs) were not effective as of December 31, 2023 due to a material weakness related to your preparation and review of the cashflow statement. We further note that management determined your DCPs were effective as of March 31, 2024 and June 30, 2024 and you disclose that there were no changes in ICFR during these periods that have materially affected, or are reasonably likely to materially affect, your ICFR. Please explain, and revise as necessary to clarify, how you remediated the material weakness in ICFR that you identified as of December 31, 2023. To the extent such weakness has not been remediated, tell us how management concluded that your DCPs were effective to date in fiscal 2024 or revise your conclusions accordingly.

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In closing, 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 Dave Edgar at 202-551-3459 or Kathleen Collins at 202-551-3499 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Technology

cc: Arila Zhou