



DIVISION OF
CORPORATION FINANCE

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

March 6, 2024

Lim Chwee Poh
Chief Executive Officer
JBDI Holdings Limited
34 Gul Crescent
Singapore 629538

Re: JBDI Holdings Limited
Amendment No. 1 to Registration Statement on Form F-1
Filed February 22, 2024
File No. 333-276945

Dear Lim Chwee Poh:

We have reviewed your amended registration statement and have the following comment(s).

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe a comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this letter, we may have additional comments. Unless we note otherwise, any references to prior comments are to comments in our February 16, 2024 letter.

Amendment No. 1 to Registration Statement on Form F-1 filed February 22, 2024

General

1. We note you filed the Reorganization Agreement as Exhibit 10.5 in response to prior comment one. We reissue the comment in part. Please file the acquisition agreement and sale and purchase agreement as exhibits to the registration statement or tell us why you are not required to do so. Refer to Item 601(b)(2)(i) of Regulation S-K.

Lim Chwee Poh
JBDI Holdings Limited
March 6, 2024
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Please contact Dale Welcome at 202-551-3865 or Melissa Gilmore at 202-551-3777 if you have questions regarding comments on the financial statements and related matters. Please contact Patrick Fullem at 202-551-8337 or Asia Timmons-Pierce at 202-551-3754 with any other questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: Henry F. Schlueter, Esq.