



DIVISION OF
CORPORATION FINANCE

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

January 24, 2024

Koon Kiat Size
Chief Executive Officer
SKK Holdings Limited
27 First Lok Yang Road
Singapore 629735

Re: SKK Holdings Limited
Amendment No. 5 to Draft Registration Statement on Form F-1
Submitted January 17, 2024
CIK No. 0001991261

Dear Koon Kiat Size:

We have reviewed your amended draft registration statement and have the following comments.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. 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 the information you provide in response to this letter and your amended draft registration statement or filed registration statement, we may have additional comments.

Form DRS F-1 submitted January 17, 2024

Cover Page

1. Please disclose here and under Risk Factors on page 26, the number of shares the selling shareholders are offering for resale. Also clarify under Underwriting on page 116, that the resale shares are not locked up.

General

2. Please file the consent of each director nominee as an exhibit to your registration statement. See Rule 438 of Regulation C under the Securities Act.

Koon Kiat Sze
SKK Holdings Limited
January 24, 2024
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Please contact Babette Cooper at 202-551-3396 or Isaac Esquivel at 202-551-3395 if you have questions regarding comments on the financial statements and related matters. Please contact Pearlyne Paulemon at 202-551-8714 or Brigitte Lippmann at 202-551-3713 with any other questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction

cc: David L. Ficksman