



DIVISION OF  
CORPORATION FINANCE

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

September 25, 2024

Lim Sin Foo Harris  
Chief Executive Officer  
Fast Track Group  
12 Mohamed Sultan Road  
#04-01, Singapore 238961

**Re: Fast Track Group  
Amendment No. 1 to Registration Statement on Form F-1  
Filed September 16, 2024  
File No. 333-281969**

Dear Lim Sin Foo Harris:

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

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 September 13, 2024 letter.

Amendment No. 1 to Registration Statement on Form F-1

Exhibit 5.1

Legal Opinion, page II-4

1. Please have counsel revise the legal opinion to also state that the warrants are binding obligations under the law of the jurisdiction governing the warrant agreement, i.e. New York law. Refer to Staff Legal Bulletin No. 19 for guidance. Alternatively, please file a second legal opinion covering the the offering of the warrants under New York law.

September 25, 2024

Page 2

Please contact Scott Anderegg at 202-551-3342 or Donald Field at 202-551-3680 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services