



DIVISION OF  
CORPORATION FINANCE

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

March 24, 2025

Ying Ying Chow  
Chief Executive Officer  
PTL Ltd  
111 North Bridge Road  
#23-06A  
Peninsula Plaza  
Singapore 179098

**Re: PTL Ltd**  
**Draft Registration Statement on Form F-1**  
**Submitted March 19, 2025**  
**CIK No. 0002016337**

Dear Ying Ying Chow:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement no later than 48 hours prior to the requested effective date and time. 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 Eddie Kim at 202-679-6943 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Yarona Yieh