



DIVISION OF  
CORPORATION FINANCE

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

March 26, 2025

Jison Lim  
Director and Chairman  
Ten-League International Holdings Ltd  
7 Tuas Avenue 2  
Singapore 639447

**Re: Ten-League International Holdings Ltd  
Amendment No. 10 to Registration Statement on Form F-1  
Filed March 17, 2025  
File No. 333-275240**

Dear Jison Lim:

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 October 18, 2024 letter.

Amendment No. 10 to Registration Statement on Form F-1, Filed March 17, 2025

Business

Our Business Strategies

We intend to expand our engineering, procurement, construction and commissioning, or EPCC, service for deploying..., page 75

1. We note the removal of disclosure stating that you are undergoing the application for a "Certificate of Statutory Completion," but have not replaced that language. Please confirm, if true, that you have now been granted your "Certificate of Statutory Completion."

March 26, 2025

Page 2

Related Party Transactions, page 111

2. Revise to update your discussion for the most recent fiscal year up to the date of the registration statement. Refer to Item 7.B. of Form 20-F.

Please contact Nasreen Mohammed at 202-551-3773 or Lyn Shenk at 202-551-3380 if you have questions regarding comments on the financial statements and related matters. Please contact Nicholas Nalbantian at 202-551-7470 or Mara Ransom at 202-551-3264 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Louise L. Liu