



DIVISION OF  
CORPORATION FINANCE

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

October 3, 2024

Chee Hoong Lew  
Chief Executive Officer  
WF Holding Limited  
Lot 3893, Jalan 4D  
Kg. Baru Subang  
Seksyen U6, 40150 Shah Alam, Selangor, Malaysia

**Re: WF Holding Limited**  
**Registration Statement on Form F-1**  
**Filed on September 23, 2024**  
**File No. 333-282294**

Dear Chee Hoong Lew:

We have reviewed your 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.

Registration Statement on Form F-1 filed September 23, 2024

Part II Information Not Required in the Prospectus

Item 8. Exhibits and Financial Statement Schedules., page II-2

1. We note your disclosure on page 58 that you entered into agreements with your independent directors. Please file these agreements pursuant to Item 601(b)(10) of Regulation S-K as exhibits to your registration statement, or tell us why you do not believe they are required to be filed.

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General

2. We note your disclosure on page Alt-4 that your selling securityholders may sell their securities through purchases by a broker-dealer as principal and resales by the broker-dealer for its account. Please confirm your understanding that the retention by a selling stockholder of an underwriter would constitute a material change to your plan of distribution requiring a post-effective amendment. Refer to your undertaking provided pursuant to Item 512(a)(1)(iii) of Regulation S-K.

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.

Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

Please contact Charles Eastman at 202-551-3794 or Hugh West at 202-551-3872 if you have questions regarding comments on the financial statements and related matters. Please contact Jenny O'Shanick at 202-551-8005 or Jennifer Angelini at 202-551-3047 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing

cc: Kevin (Qixiang) Sun