



DIVISION OF
CORPORATION FINANCE

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

March 3, 2026

Lee Seng Chi
Chief Executive Officer
Founder Group Limited
No. 17, Jalan Astana 1D
Bandar Bukit Raja, 41050 Klang
Selangor Darul Ehsan, Malaysia

Re: Founder Group Limited
Registration Statement on Form F-1
Filed February 25, 2026
File No. 333-293725

Dear Lee Seng Chi:

This is to advise you that we have not reviewed and will not review your registration statement.

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 Catherine De Lorenzo at 202-551-3772 with any questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction

cc: Benjamin Yao, Esq.