

June 29, 2022

Teck Chia  
Chief Executive Officer  
CBL International Ltd  
Suite 19-9-6, Level 9, UOA Centre  
No. 19 Jalan Pinang  
50450 Kuala Lumpur, Malaysia

Re: CBL International  
Amendment No. 2 to  
Submitted June 8,  
CIK No. 0001914805

Ltd  
Draft Registration Statement on Form F-1  
2022

Dear Mr. Chia:

We have reviewed your amended draft registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments.

Amendment No. 2 to Draft Registration Statement on Form F-1 submitted June 8, 2022

Prospectus Cover Page, page i

1. We note your response and revised disclosure in response to comment 2, including your disclosure that "(ii) cash transfers among entities of the Group that are made in the ordinary course of business." To the extent that any of these transfers were made between the holding company, its subsidiaries and consolidated VIEs, or to investors, please quantify the amounts, as the disclosure should not be qualified by materiality.

Teck Chia  
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June NameCBL International Ltd  
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FirstName LastName  
Managements Discussion and Analysis of Financial Condition and Results of Operations  
Business Overview, page 50

2. We note your revised disclosure on page 50 in response to comment 10. Where you disclose that you price your services on a cost plus basis, please consider revising to make clear that you price your services on a cost plus fixed fee (or mark-up) basis.

You may contact Patrick Kuhn at 202-551-3308 or Lyn Shenk at

202-5551-3380 if  
you have questions regarding comments on the financial statements and related  
matters.  
Please contact Scott Anderegg at 202-551-3342 or Erin Jaskot at 202-551-3442  
with any  
other questions.

Corporation Finance  
& Services

Sincerely,  
Division of  
Office of Trade