

September 6, 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

Ltd  
Statement on Form F-1  
2022

Re: CBL International  
Registration  
Filed August 26,  
File No. 333-267077

Dear Mr. Chia:

We have reviewed your 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 amending your registration statement and providing the requested information. 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 any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Form F-1 filed August 26, 2022

Prospectus Summary  
Transfer of cash within the organization, page 9

1. Update this discussion, as well as the discussion that appears on page 50, so that it reflects the tabular information you include on the prospectus cover page relating to cash transfers.

Risk Factors, page 17

2. In an appropriate place in this discussion, revise to discuss the control your current shareholders exert over you and will continue to exert following this offering. Acknowledge that the interests of such shareholders may differ from those of investors.

Teck Chia  
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Page 2  
Selected Consolidated Financial Data, page 51

3. Please revise your selected consolidated financial data to include the consolidated balance sheet data as of June 30, 2022 and the selected consolidated statements of comprehensive income data for the six months ended June 30, 2022 and 2021. Please also make conforming changes to your summary financial data.

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.

You may contact Patrick Kuhn at 202-551-3308 or Lyn Shenk at  
202-551-3380 if you  
have questions regarding comments on the financial statements and related  
matters. Please  
contact Scott Anderegg at 202-551-3342 or Mara Ransom at 202-551-3264 with any  
other  
questions.

FirstName LastNameTeck Chia  
Comapany NameCBL International Ltd

Corporation Finance  
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Services  
FirstName LastName

Sincerely,  
  
Division of  
  
Office of Trade &