

January 7, 2022

Anthony Tan
Chief Executive Officer
Grab Holdings Ltd
3 Media Close, #01-03/06
Singapore 138498

Statement on Form F-1
2021

Re: Grab Holdings Ltd
Registration

Filed December 30,

File No. 333-261949

Dear Mr. Tan:

This is to advise you
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no
later than 48 hours prior
to the requested effective date and time. 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 Scott

Anderegg at 202-551-3342 with any questions.

Sincerely,

Division of Corporation Finance

Office of Trade & Services