



Davis Commodities Limited

September 14, 2023

Via EDGAR

Division of Corporation Finance  
Office of Trade & Services  
U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C., 20549

Attention: Nicholas Nalbantian  
Mara Ransom

**Re: Davis Commodities Limited  
Registration Statement on Form F-1, as amended  
Initially Filed on March 9, 2023  
File No. 333-270427**

Ladies and Gentlemen:

In accordance with Rule 461 of the General Rules and Regulations under the Securities Act of 1933, as amended, Davis Commodities Limited hereby requests that the effectiveness of the above-referenced Registration Statement on Form F-1, as amended, be accelerated to and that the Registration Statement become effective at 4:30 p.m., Eastern Time, on September 18, 2023, or as soon thereafter as practicable.

Very truly yours,

**Davis Commodities Limited**

By: /s/ Li Peng Leck

Name: Li Peng Leck

Title: Executive Chairwoman and Executive Director (Principal  
Executive Officer)