



Davis Commodities Limited

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: Ms. Kate Beukenkamp

November 22, 2024

**Re: Davis Commodities Limited
Registration Statement on Form F-3, as amended (File No. 333-282380)
Filed September 27, 2024**

Dear Ms. Beukenkamp,

Pursuant to Rule 461 under the Securities Act of 1933, as amended, Davis Commodities Limited hereby requests acceleration of effectiveness of the above referenced Registration Statement, so that it will become effective at 4:30 p.m. ET on November 26, 2024, or as soon as thereafter practicable.

Very truly yours,

/s/ Li Peng Leck

Name: Li Peng Leck

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

cc: Ying Li, Esq.
Hunter Taubman Fischer & Li LLC