

**VIA EDGAR**

Mr. Patrick Kuhn  
Mr. Rufus Decker  
Ms. Rucha Pandit  
Ms. Lilyanna Peyser  
Division of Corporation Finance  
Office of Trade & Services  
U.S. Securities and Exchange Commission  
100 F Street, NE  
Washington, D.C. 20549

**Re: SUPER HI INTERNATIONAL HOLDING LTD. (CIK No. 0001995306)  
Registration Statement on Form F-1 (File No. 333-278940)  
Registration Statement on Form 8-A (File No. 001-42101)**

Dear Ladies and Gentlemen:

Pursuant to Rule 461 of Regulation C (“Rule 461”) promulgated under the Securities Act of 1933, as amended, SUPER HI INTERNATIONAL HOLDING LTD. (the “Company”) hereby requests that the effectiveness of the above-referenced Registration Statement on Form F-1 (the “F-1 Registration Statement”) be accelerated to, and that the F-1 Registration Statement become effective at, 4 p.m., Eastern Time on May 16, 2024, or as soon thereafter as practicable.

The Company also requests that the Registration Statement on Form 8-A under the Securities Exchange Act of 1934, covering the American depository shares representing ordinary shares of the Company, be declared effective concurrently with the F-1 Registration Statement (the F-1 Registration Statement, together with the Registration Statement on Form 8-A, the “Registration Statements”).

If there is any change in the acceleration request set forth above, the Company will promptly notify you of the change, in which case the Company may be making an oral request of acceleration of the effectiveness of the Registration Statements in accordance with Rule 461 of Regulation C. Such request may be made by an executive officer of the Company or by any attorney from the Company’s U.S. counsel, Kirkland & Ellis International LLP.

The Company understands that the representatives of the underwriters, on behalf of the prospective underwriters of the offering, have joined in this request in a separate letter filed with the Securities and Exchange Commission today.

*[Signature page follows]*

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Very truly yours,

**SUPER HI INTERNATIONAL HOLDING LTD.**

By: /s/ Cong Qu

Name: Cong Qu

Title: Financial Director and Board Secretary

*Signature Page to Issuer Acceleration Request*

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