

**ESGL Holdings Limited**  
101 Tuas South Avenue 2  
Singapore 637226

June 30, 2023

**VIA EDGAR**

Timothy S. Levenberg/Laura Nicholson  
Division of Corporation Finance  
Office of Energy & Transportation  
U.S. Securities & Exchange Commission  
100 F Street, N.E.  
Washington, D.C. 20549

**RE: ESGL Holdings Limited (the "Company")  
Registration Statement on Form F-4  
(File No. 333-269078) (the "Registration Statement")**

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Dear Mr. Levenberg and Ms. Nicholson:

The Company hereby requests, pursuant to Rule 461 promulgated under the Securities Act of 1933, as amended, acceleration of effectiveness of the Registration Statement so that the Registration Statement will become effective as of 4:00 p.m. on July 3, 2023, or as soon thereafter as practicable.

Very truly yours,

**ESGL Holdings Limited**

By: /s/ Samuel Lui  
Name: Samuel Lui  
Title: Chief Executive Officer

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