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September 18, 2023

Steve Lin
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CONFIDENTIAL

Division of Corporation Finance
Office of Trade & Services
Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549
Attn:
Amy Geddes
Lyn Shenk
Kate Beukenkamp
Lilyanna Peyser

Re: MoneyHero Limited (CIK 0001974044)

Responses to the Staff's Comments on the Registration Statement on Form F-4 filed September 11, 2023

Dear Ladies and Gentlemen:

On behalf of our client, MoneyHero Limited (the "**Company**"), we hereby submit to the staff (the "**Staff**") of the Securities and Exchange Commission this letter setting forth the Company's responses to the comments contained in the Staff's letter dated September 15, 2023 on the Company's registration statement on Form F-4 filed on September 11, 2023. Concurrently with the submission of this letter, the Company has filed Amendment No. 1 to the registration statement on Form F-4 (the "**Revised Registration Statement**") through EDGAR. For ease of your review, we have set forth below each of the numbered comments and the Company's proposed responses thereto. Certain terms are used herein as defined in the Registration Statement.

[Registration Statement on Form F-4](#)

[Unaudited Pro Forma Condensed Combined Financial Information](#)

[Notes to Unaudited Pro Forma Condensed Combined Financial Information](#)

[Footnote J, page 273](#)

1. We note that this adjustment to the June 30, 2023 balance of cash and equivalents for the Class A Ordinary Shares assumed to be redeemed under Maximum Redemption Scenario A and Maximum Redemption Scenario B uses the pro rata value per share in

PARTNERS: Pierre-Luc Arsenault³ | Joseph R. Casey⁹ | Manas Chandrashekar⁵ | Lai Yi Chau | Michelle Cheh⁶ | Yik Chin Choi | Maurice Conway⁵ | Justin M. Dolling⁵ | David Patrick Eich^{1,4,5} | Yuan Yue Jennifer Feng⁵ | Liu Gan² | Paul Guan³ | Brian Y.T. Ho | Karen K.Y. Ho | Ka Chun Hui | Damian C. Jacobs⁵ | Guang Li³ | Wei Yang Lim⁵ | Mengyu Lu³ | Neil E.M. McDonald | Kelly Naphtali | Amy Y.M. Ngan⁷ | Nicholas A. Norris⁵ | Paul S. Quinn | Louis A. Rabinowitz³ | Fergus A. Saurin⁵ | Jesse D. Sheley[#] | Yusang Shen | Peng Yu³ | Jacqueline B.N. Zheng^{3,5}

REGISTERED FOREIGN LAWYERS: Gautam Agarwal⁵ | Ju Huang³ | Ding Jin³ | Ming Kong³ | Cori A. Lable² | Nicholas Tianchia Liew⁵ | Min Lu³ | Bo Peng⁸ | Shinong Wang³ | Jodi K. Wu⁹ | David Zhang³ | Xiang Zhou³ | Ling Zhu³

ADMITTED IN: ¹ State of Illinois (U.S.A.); ² Commonwealth of Massachusetts (U.S.A.); ³ State of New York (U.S.A.); ⁴ State of Wisconsin (U.S.A.); ⁵ England and Wales;

⁶ Victoria (Australia); ⁷ New South Wales (Australia); ⁸ State of Georgia (U.S.A.); ⁹ State of California (U.S.A.); [#] non-resident

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Office of Trade & Services
September 18, 2023
Page 2

the trust account at December 31, 2022 of \$10.09. Please tell us why the pro rata value per share of \$10.26 at June 30, 2023, as disclosed on page F-110, was not used in this calculation. If you determine that the June 30, 2023 pro rata value per share should be used, please also recalculate the figures in footnote B for consistency.

In response to the Staff's comment, the Company has revised pages 267 to 274 of the Registration Statement.

* * *

We would welcome the opportunity to discuss the responses with you. If you have any questions or comments, please contact Steve Lin at steve.lin@kirkland.com, +86 10 5737 9315 (work) or + 86 186 1049 5593 (cell).

Thank you for your time and attention.

Sincerely,

/s/ Steve Lin

Steve Lin

cc: Prashant Aggarwal, Chief Executive Officer and Director, MoneyHero Limited
Shaun Kraft, Chief Financial Officer and Chief Operating Officer, MoneyHero Limited
Kenneth Chan, Director, MoneyHero Limited
Derek Fong, Director, MoneyHero Limited
Joey Chau, Partner, Kirkland & Ellis
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Ee Sin Tan, Partner, Ernst & Young