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February 28, 2023

VIA EDGAR

U.S. Securities and Exchange Commission
Division of Corporation Finance
Office of Technology
100 F Street, N.E.
Washington, D.C. 20549

Attn: Ms. Melissa Walsh, Senior Staff Accountant
Mr. Stephen Krikorian, Accounting Branch Chief
Ms. Kyle Wiley, Staff Attorney
Mr. Larry Spirgel, Office Chief

Re: **Bitdeer Technologies Group
Responses to Staff's Comments on Amendment No. 10 to Draft Registration Statement on
Form F-4 Submitted on February 3, 2023
CIK No. 0001899123**

Ladies and Gentlemen:

On behalf of our client, Bitdeer Technologies Group (the "**Company**"), we are submitting this letter to the staff (the "**Staff**") of the Securities and Exchange Commission (the "**Commission**") in response to the Staff's conclusions (the "**Conclusions**") provided via telephone on February 23, 2023, regarding the accounting for Bitdeer Technologies Holding Company ("**Bitdeer**")'s cryptocurrency lending transactions and wealth management products.

In response to the Conclusions, the Company has revised the above referenced Amendment No. 10 to Draft Registration Statement on Form F-4 (the "**DRS/A**") and is filing a revised version of the DRS/A (the "**Revised DRS/A**") via EDGAR with this response letter. Capitalized terms used but not defined herein are used herein as defined in the Revised DRS/A.

In response to the Staff's conclusions regarding the accounting for Bitdeer's cryptocurrency lending transaction, the Company has revised the disclosure on pages 241, 246, 249, F-37, F-42, F-43, F-44, F-47, F-48, F-54, F-61, F-62, F-68, F-76, F-77, F-88, F-92, F-95, F-96, F-98, F-99, F-106, F-114 and F-116 of the Revised DRS/A.

In response to the Staff's conclusions regarding the accounting for Bitdeer's purchase of wealth management product, the Company has revised the disclosure on pages 249, F-42, F-43, F-44, F-47, F-48, F-61, F-77, F-88, F-92, F-95, F-96, F-98, F-99, F-114 and F-116 of the Revised DRS/A.

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If you have any questions regarding the response letter, please contact the undersigned by phone at +852-3758-1210 or via e-mail at wcai@cooley.com.

Very truly yours,

/s/ Will H. Cai

Will H. Cai

cc: Linghui Kong, Chief Executive Officer, Bitdeer Technologies Holding Company
 Naphat Sirimongkolkasem, Chief Financial Officer, Blue Safari Acquisition Corp.
 Nicholas H.R. Dumont, Esq., Partner, Cooley LLP
 Timothy Pitrelli, Esq., Partner, Cooley LLP
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