

UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549-4631

Mail Stop 4631

October 16, 2017

Via E-Mail
Mr. Bing Lin
Chairman and Chief Executive Officer
CM Seven Star Acquisition Corporation
Suite 1003-1004, 10/F, ICBC Tower
Three Garden Road
Central, Hong Kong

Re: CM Seven Star Acquisition Corporation

Pre-effective Amendment 1 to Registration Statement on Form S-1

Filed September 29, 2017 File No. 333-220510

Dear Mr. Lin:

We have reviewed your amended registration statement and have the following comment.

Signatures, page II-5

1. The registration statement must be signed also by your authorized representative in the United States. <u>See</u> Instruction 1 for signatures on Form S-1, and revise. Additionally, provide the disclosure on enforceability of civil liabilities against foreign persons required by Item 101(g) of Regulation S-K.

You may contact Melinda J. Hooker, Staff Accountant, at (202) 551-3732 or W. John Cash, Accounting Branch Chief, at (202) 551-3768 if you have questions about comments on the financial statements and related matters. You may contact Edward M. Kelly, Special Counsel, at (202) 551-3728 or me at (202) 551-3397 if you have any other questions.

Sincerely,

/s/ Jay Ingram

Jay Ingram Legal Branch Chief Office of Manufacturing and Construction Mr. Bing Lin CM Seven Star Acquisition Corporation October 16, 2017 Page 2

cc: <u>Via E-mail</u>

Mitchell S. Nussbaum, Esq. Giovanni Caruso, Esq. Loeb & Loeb LLP 345 Park Avenue New York, NY 10154