

March 28, 2019

Sing Wang  
Chief Executive Officer  
CM Seven Star Acquisition Corporation  
Suite 1306, 13/F, AIA Central, Connaught Road  
Central, Hong Kong

Re: CM Seven Star Acquisition Corporation  
Preliminary Proxy Statement on Schedule 14A  
Filed November 21, 2018  
File No. 001-38261

Dear Mr. Wang:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of

Office of Consumer

Corporation Finance

Products

cc: Giovanni Caruso