



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 4561

May 16, 2018

Lim Chun Hoo
Chief Executive Officer
Ho Wah Genting Group Limited
Wisma Ho Wah Genting, No. 35, Jalan Maharajalela,
50150 Kuala Lumpur, Malaysia

Re: Ho Wah Genting Group Limited
Form 10-K for the fiscal year ended December 31, 2017
Form 10-K for the fiscal year ended December 31, 2016
File No. 333-199965

Dear Mr. Hoo:

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,

/s/ Craig Wilson

Craig Wilson
Sr. Asst. Chief Accountant
Office of Information Technologies
and Services

cc: Via E-mail
Mark Crone
The Crone Law Group