

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

July 2, 2019

Yimin Jin Chief Executive Officer TMSR Holding Company Limited A101 Hanzheng Street City Industry Park No.21 Jiefang Avenue, Qiaokou District Wuhan, Hubei, China 43000

> Re: TMSR Holding Company Limited Registration Statement on Form S-3 Filed June 24, 2019 File No. 333-232316

Dear Mr. Jin:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Sherry Haywood at (202) 551-3345 with any questions.

Sincerely,

Division of Corporation Finance Office of Manufacturing and Construction