



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

DIVISION OF  
CORPORATION FINANCE

October 7, 2019

Tak Shing Eddie Wong  
Chief Executive Officer  
TGS International Ltd.  
Suite 1023, 10/F., Ocean Centre  
5 Canton Rd., Tsim Sha Tsui  
Kowloon, Hong Kong

**Re: TGS International Ltd.**  
**Form 10-K for the Fiscal Year Ended December 31, 2018**  
**Filed March 25, 2019**  
**File No. 333-217451**

Dear Mr. Wong:

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 Corporation Finance  
Office of Energy & Transportation