

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

March 6, 2023

Man Chung Chan Chief Executive Officer Cosmos Group Holdings Inc. 37/F, Singapore Land Tower 50 Raffles Place Singapore, 048623

> Re: Cosmos Group Holdings Inc. Form 10-K for the Fiscal Year Ended December 31, 2021

Form 10-Q for the Quarterly Period Ended June 30, 2022

File No. 000-55793

Dear Man Chung Chan:

We issued comments to you on the above captioned filings on September 22, 2022. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by March 21, 2023.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filings, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Lorie Empie at (202) 551-3714 or Matthew Derby at (202) 551-3334 with any questions.

Sincerely,

Division of Corporation Finance Office of Crypto Assets