

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

June 2, 2025

Chan Heng Fai Chief Executive Officer Alset Inc. 4800 Montgomery Lane, Suite 210 Bethesda, MD 20814

Re: Alset Inc.

Preliminary Information Statement on Schedule 14C

Filed May 27, 2025 File No. 001-39732

Dear Chan Heng Fai:

We have reviewed your filing and have the following comments.

Please respond to this letter within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe a comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this letter, we may have additional comments.

Preliminary Information Statement on Schedule 14C

General

- 1. It appears that you have sought to incorporate by reference your Exchange Act periodic reports. Information may be incorporated by reference to the same extent as would be permitted by Form S-4 pursuant to Item 14(e)(1) to Schedule14A. Form S-4 allows incorporation by reference where a company meets the requirements of Form S-3. As it does not appear that you are eligible to use Form S-3, please revise to provide the required financial disclosures in your information statement, or provide us with an analysis regarding your ability to incorporate by reference.
- 2. Please provide all of the information required by Item 14(b)(6) of Schedule 14A and Item 1015(b) of Regulation M-A with respect to the fairness opinion provided by ValueScope. In this regard, we note as non-exclusive examples that you have not addressed how ValueScope was selected to provide the opinion pursuant to Item 1015(b)(3) of Regulation M-A or any instructions provided to ValueScope with respect to the opinion pursuant to Item 1015(b)(6) of Regulation M-A.

June 2, 2025 Page 2

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 Pearlyne Paulemon at 202-551-8714 or Isabel Rivera at 202-551-3518 with any questions.

Sincerely,

Division of Corporation Finance Office of Real Estate & Construction

cc: Darrin M Ocasio, Esq.