



DIVISION OF  
CORPORATION FINANCE

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

April 15, 2019

Wee Guan Tan  
Chief Executive Officer  
CMS Asset Holdings Inc.  
Wickhams Cay II, Road Town  
Tortola, VG1110  
British Virgin Islands

**Re: CMS Asset Holdings Inc.**  
**Registration Statement on Form 20FR12G**  
**Filed on February 1, 2019**  
**File No. 000-56023**

Dear Mr. Tan:

We issued comments to you on the above captioned filing on February 25, 2019. 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 April 29, 2019.

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 filing 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 Paul Fischer, Staff Attorney, at 202-551-3415, or Kathleen Krebs, Special Counsel, at 202-551-3350, with any questions.

Sincerely,

Division of Corporation Finance  
Office of Telecommunications