



DIVISION OF  
CORPORATION FINANCE

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

October 17, 2024

Wenxi He  
Chief Executive Officer  
Metal Sky Star Acquisition Corp  
221 River Street, 9th Floor  
Hoboken, NJ 07030

**Re: Metal Sky Star Acquisition Corp**  
**Preliminary Proxy Statement on Schedule 14A**  
**Filed August 6, 2024**  
**File No. 001-41344**

Dear Wenxi He:

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 Real Estate & Construction

cc: Lawrence Venick