



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

DIVISION OF  
CORPORATION FINANCE

May 24, 2024

Wenxi He  
Chief Financial Officer  
Metal Sky Star Acquisition Corporation  
132 West 31st Street, 9th Floor  
New York, NY 10001

**Re: Metal Sky Star Acquisition Corporation**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**Response dated January 12, 2024**  
**File No. 001-41344**

Dear Wenxi He:

We issued comments on the above captioned filing on March 12, 2024. On May 2, 2024, we issued a follow-up letter informing you that comment(s) remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps include releasing publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

Please contact Ameen Hamady at 202-551-3891 or Shannon Menjivar at 202-551-3856 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction