



DIVISION OF  
CORPORATION FINANCE

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

July 29, 2020

Xue Ran Gao  
Chief Executive Officer and Director  
AS Capital, Inc.  
3-11 Building 3, Beihuan East Road, Pinggu Town  
Pinggu District, Beijing  
People's Republic of China

**Re: AS Capital, Inc.**  
**Preliminary Information Statement on Form PRE 14C**  
**Filed July 13, 2020**  
**File No. 000-55999**

Dear Ms. Gao:

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 Finance