



DIVISION OF  
CORPORATION FINANCE

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

April 7, 2025

Yunhao Chen  
Chief Financial Officer  
Massimo Group  
3101 W Miller Road  
Garland, TX 75041

**Re: Massimo Group  
Registration Statement on Form S-3  
Filed April 3, 2025  
File No. 333-286353**

Dear Yunhao Chen:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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 Kristin Baldwin at 202-551-7172 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing