



DIVISION OF  
CORPORATION FINANCE

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

May 27, 2025

Chun Kit Yu  
Chief Financial Officer  
BUUU Group Limited  
Flat B, 16/F, Ford Glory Plaza  
37 Wing Hong Street  
Cheung Sha Wan, Hong Kong

**Re: BUUU Group Limited**  
**Amendment No. 1 to Registration Statement on Form F-1**  
**Filed May 20, 2025**  
**File No. 333-286203**

Dear Chun Kit Yu:

We have reviewed your amended registration statement and have the following comment(s).

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe a comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this letter, we may have additional comments.

Amendment No. 1 to Registration Statement on Form F-1

General

1. We note that the prospectus cover page as well as the legal opinion filed as Exhibit 5.1 state that the over-allotment option is exercisable for a period of 45 days after the closing of the offering. However, page 17 of the prospectus summary in the section captioned "Over-Allotment" indicates that the underwriters option is only exercisable for 15 days from the effective date of the registration statement. Please reconcile or advise.

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Please contact Rucha Pandit at 202-551-6022 or Donald Field at 202-551-3680 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Jason Ye