



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

DIVISION OF  
CORPORATION FINANCE

April 3, 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**  
**Registration Statement on Form F-1**  
**Filed March 28, 2025**  
**File No. 333-286203**

Dear Chun Kit Yu:

We have reviewed your 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.

Registration Statement on Form F-1

Dilution, page 59

1. Your net tangible book value per Class A Ordinary Share before the offering appears to be \$.13 rather than \$1.34. Please revise or advise.

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.

Refer to Rules 460 and 461 regarding requests for acceleration. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

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Please contact Amy Geddes at 202-551-3304 or Joel Parker at 202-551-3651 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Jason Ye