



DIVISION OF  
CORPORATION FINANCE

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

December 26, 2013

Via E-Mail

Michelle Mercier  
President and Chief Executive Officer  
Umax Group Corp.  
3923 West 6<sup>th</sup> Street, Ste. 312  
Los Angeles, California 90020

**Re: Umax Group Corp.  
Item 4.01 Form 8-K  
Filed November 22, 2013  
Item 4.01 Form 8-K/A  
Filed December 24, 2013  
File No. 333-174334**

Dear Ms. Mercier:

We have reviewed your amendment on Form 8-K/A and have the following additional comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within five business days by amending your filing, by providing the requested information, or by advising us when you will provide the requested response. If you do not believe our 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 filing and the information you provide in response to this comment, we may have additional comments.

Item 4.01 8-K/A Filed December 24, 2013

1. Comment 4 from our letter dated December 9, 2013 requested that you file a written response to the comments from our letters dated November 26, 2013 and December 9, 2013. Please note that you have not fully addressed our previous comment because the correspondence filed on December 24, 2013 did not address the comments from our letter dated December 9, 2013. We request again that you submit your written response to the comments from our letter dated December 9, 2013 as correspondence on EDGAR. Since you must submit a written response for each of our comments, please note that you must

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also submit a written response to this comment letter. Refer to Rule 101 of Regulation S-T.

You may contact Sondra Snyder at (202) 551-3332 if you have questions. In her absence you may contact me at (202) 551-3737.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson  
Accounting Branch Chief