



DIVISION OF  
CORPORATION FINANCE

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

June 27, 2014

Via E-mail

Michelle Mercier  
Chief Financial Officer  
UMAX Group Corp  
3923 West 6<sup>th</sup> Street, Ste 312  
Los Angeles, CA 90020

**Re: UMAX Group Corp  
Form 10-K for the year ended April 30, 2013  
Filed June 24, 2013  
Form 8-K filed July 18, 2013  
Form 10-Q for the quarter ended October 31, 2013  
Filed December 24, 2013  
File No. 333-174334**

Dear Ms. Mercier:

We issued comments on the above captioned filings on March 27, 2014. On June 2, 2014, we issued a follow-up letter informing you that those comments remained outstanding and unresolved, and absent a substantive response, we would act consistent with our obligations under the federal securities laws.

As you have not provided a substantive response, we are terminating our review and will take further steps as we deem appropriate. These steps will include our releasing all correspondence relating to our review on the EDGAR system.

Please contact Lisa Sellars, Staff Accountant, at (202) 551-3348 or me at (202) 551-3737 if you have any questions.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson  
Accounting Branch Chief