



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3720

March 1, 2018

**CERTIFIED MAIL  
RETURN RECEIPT REQUESTED**

Desheng Wang  
Chief Executive Officer  
Focus Universal Inc.  
829 Lawson Street  
City of Industry, CA 91748

**Re: Focus Universal Inc.  
Registration Statement on Form S-1  
Filed November 4, 2016  
File No. 333-214455**

Dear Mr. Wang:

It has been more than nine months since you last amended this registration statement and it is now out of date. Within 30 days from the date of this letter, you should either:

- amend it to comply with the applicable requirements of the Securities Act of 1933, the rules and regulations under the Act, and the requirements of the form; or
- file a request for withdrawal.

If you requested confidential treatment for portions of any exhibits to your registration statement and you request withdrawal of that registration statement, please submit a concurrent request for withdrawal of your application for confidential treatment.

If you do not amend the registration statement or file a request for withdrawal (or provide us with a satisfactory explanation of why you have not done either) within 30 days, we may enter an order declaring the registration statement abandoned under rule 479 of the Act.

Desheng Wang  
Focus Universal Inc.  
March 1, 2018  
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Please contact Courtney Lindsay, Staff Attorney, at (202) 551-7237 with any questions.

Sincerely,

/s/ Kathleen Krebs, for

Larry Spiegel  
Assistant Director  
AD Office 11 – Telecommunications

cc: Gilbert J. Bradshaw, Esq.  
Wilson & Oskam, LLP  
**CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**