



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

January 8, 2016

Mirosław Gorny  
President, Chief Executive Officer, Secretary, and Treasurer  
Maxima Group, Inc.  
221 West Crest Street, Suite 100  
Escondido, California 92025

**Re: Maxima Group, Inc.  
Current Report on Form 8-K  
Filed October 22, 2015  
File No. 333-193500**

Dear Mr. Gorny:

We issued a comment to you on the above-captioned filing on November 6, 2015. As of the date of this letter, this comment remains outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by January 25, 2016.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filings and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to release publicly comment letters and response letters relating to disclosure filings it has reviewed. You can find more information about the staff's decision to release filing correspondence at <http://www.sec.gov/divisions/corpfin/cfannouncements/edgarcorrespondence.htm>, <http://www.sec.gov/news/press/2004-89.htm> and <http://www.sec.gov/news/press/2005-72.htm>.

Please contact Gregory Dundas, Attorney-Advisor, at (202) 551-3436, or me at (202) 551-3810 if you have any questions.

Sincerely,

/s/ Larry Spigel

Larry Spigel  
Assistant Director  
AD Office 11 – Telecommunications

Mirosław Gorny  
Maxima Group, Inc.  
November 6, 2015  
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