

DIVISION OF CORPORATION FINANCE

Mail Stop 4631

December 6, 2016

<u>Via E-mail</u> Mr. Lester Pei Chief Executive Officer Future World Group, Inc. 301 South Brea Canyon Road Walnut, CA 91789

> Re: Future World Group, Inc. Form 10-K for the Fiscal Year Ended May 31, 2016 Filed August 25, 2016 File No. 333-197968

Dear Mr. Pei:

We have completed our review of your filing. 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.

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

Sincerely,

/s/ W. John Cash

W. John Cash Accounting Branch Chief Office of Manufacturing and Construction

cc: John B. Lowy, Esq. (via E-mail)