



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

May 3, 2017

Ian Jacobs  
President  
Max-1 Acquisition Corporation  
2255 Glades Road, Suite 324A  
Boca Raton, FL 33431

**Re: Max-1 Acquisition Corporation  
Registration Statement on Form 10  
Filed March 21, 2017  
File No. 000-55764**

Dear Mr. Jacobs:

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.

Sincerely,

/s/ Laura Nicholson

Laura Nicholson  
Special Counsel  
Office of Transportation and Leisure

cc: Melanie Figueroa, Esq.