



DIVISION OF  
CORPORATION FINANCE

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

August 30, 2022

Ryan Greenawalt  
Chief Executive Officer and Director  
Alta Equipment Group Inc.  
13211 Merriman Road  
Livonia, MI 48150

**Re: Alta Equipment Group Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2021**  
**File No. 001-38864**

Dear Mr. Greenawalt:

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,

Division of Corporation Finance  
Office of Trade & Services