



DIVISION OF
CORPORATION FINANCE

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

October 22, 2021

Thomas DeNunzio
Chief Executive Officer
Ultimate Holdings Group, Inc.
780 Reservoir, #123
Cranston, RI 02910

Re: Ultimate Holdings Group, Inc.
Registration Statement on Form 10
Filed October 20, 2021
File No. 000-56358

Dear Mr. DeNunzio:

Our initial review of your registration statement indicates that it fails in numerous material respects to comply with the requirements of the Securities Exchange Act of 1934, the rules and regulations thereunder and the requirements of the form.

More specifically, your registration statement fails to include an audit report that complies with Article 2 of Regulation S-X.

We will provide more detailed comments relating to your registration statement following our review of a substantive amendment that addresses these deficiencies.

Please contact Austin Wood at 202-551-5586 with any questions.

Sincerely,

Division of Corporation Finance
Office of Real Estate & Construction