



DIVISION OF  
CORPORATION FINANCE

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

January 2, 2025

Irving Kau  
Chief Financial Officer  
FOCUS UNIVERSAL INC.  
2311 East Locust Court  
Ontario, CA 91761

**Re: FOCUS UNIVERSAL INC.**  
**Registration Statement on Form S-3**  
**Filed December 26, 2024**  
**File No. 333-284048**

Dear Irving Kau:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Margaret Sawicki at 202-551-7153 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: Gilbert J. Bradshaw, Esq.