



DIVISION OF  
CORPORATION FINANCE

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

April 29, 2026

Irving Kau  
Chief Financial Officer  
Focus Universal Inc.  
1515 W. Cameron Ave., Ste 210  
West Covina, CA 91790

**Re: Focus Universal Inc.  
Registration Statement on Form S-1  
Filed April 23, 2026  
File No. 333-295285**

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 Nicholas O'Leary at 202-551-4451 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Industrial Applications and Services

cc: Gilbert J. Bradshaw, Esq.