



DIVISION OF
CORPORATION FINANCE

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

May 28, 2026

Ru Yi
Chief Executive Officer
Lawaken Group Inc.
445 NW 4TH ST Unit 666
North Miami, FL, 3318

**Re: Lawaken Group Inc.
Registration Statement on Form S-1
Filed May 19, 2026
File No. 333-296037**

Dear Ru Yi:

Our preliminary review of your filing indicates that it fails to comply with the requirements of the Securities Act of 1933, the related rules and regulations, and the requirements of the form. Because of these serious deficiencies, you should not assume that your filing may be relied upon for the purposes of Section 5(c) or for compliance with any other rule or regulation.

We will not perform a detailed examination of the filing and we will not issue comments on the filing at this time.

Please contact Scott Anderegg at 202-551-3342 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services