

July 6, 2020

Yaniv Sarig  
Chief Executive Officer  
Mohawk Group Holdings, Inc.  
37 East 18th Street, 7th Floor  
New York, New York 10003

Holdings, Inc.

Statement on Form S-3

Re: Mohawk Group

Registration

Filed July 1, 2020  
File No. 333-239614

Dear Mr. Sarig:

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.

Kruczek at (202) 551-3641 with any questions.

Please contact Geoff

Sincerely,

Division of Corporation Finance

Office of Manufacturing

cc:

Jeffrey T. Hartlin