

December 16, 2019

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

Re: Mohawk Group Holdings, Inc.
Registration Statement on Form S-1
Filed December 10, 2019
File No. 333-235440

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.

Please contact Edward M. Kelly, Senior Counsel, at (202) 551-3728 with any questions.

Sincerely,
Division of
Office of

Corporation Finance
Manufacturing