



DIVISION OF
CORPORATION FINANCE

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

March 30, 2023

Emily Karr
General Counsel
Alta Equipment Group Inc.
13211 Merriman Road
Livonia, Michigan 48150

Re: Alta Equipment Group Inc.
Registration Statement on Form S-3
Filed March 23, 2023
File No. 333-270809

Dear Emily Karr:

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 Rucha Pandit at (202) 551-6022 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Jeff Hoover