



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

March 15, 2018

Via E-mail

Mr. Wanjun Xie
President
Landbay Inc
3906 Main Street, # 207
Flushing, NY 11354

Re: Landbay Inc
Form 10-K for Fiscal Year Ended March 31, 2017
Filed June 27, 2017
File No. 333-210916

Dear Mr. Xie:

We have completed our review of your filings. 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.

Sincerely,

/s/ Rufus Decker

Rufus Decker
Accounting Branch Chief
Office of Beverages, Apparel, and
Mining