



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

DIVISION OF  
CORPORATION FINANCE

November 18, 2020

Xuezhu Wang  
Chief Executive Officer  
Happiness Biotech Group Limited  
No. 11, Dongjiao East Road  
Shuangxi, Shunchang, Nanping City  
Fujian Province, P.R.C., 353000

**Re: Happiness Biotech Group Limited  
Registration Statement on Form F-3  
Filed November 12, 2020  
File No. 333-250026**

Dear Mr. Wang:

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 Deanna Virginio at 202-551-4530 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Life Sciences

cc: Joan Wu, Esq.