

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

December 18, 2019

Haruhiko Abe Chief Executive Officer Well-being Holdings, Inc. 4-18-19-601, Hakataekimae Fukuoka, Japan

> Re: Well-being Holdings, Inc. Registration Statement on Form 10-12G Filed November 13, 2019 File No. 000-56118

Dear Mr. Abe:

We have completed our review of your filing. 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,

Division of Corporation Finance Office of Trade & Services