



DIVISION OF  
CORPORATION FINANCE

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

March 12, 2021

James Koh  
Chief Executive Officer and Chief Financial Officer  
BlueOne Card, Inc.  
4695 MacArthur Court Suite 1100  
Newport Beach, CA 92660

**Re: BlueOne Card, Inc.**  
**Amendment No. 2 to Registration Statement on Form 10-12G**  
**Filed February 26, 2020**  
**File No. 000-56060**

Dear Mr. Koh:

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