



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3720

November 18, 2016

Tsai Ko
Chief Executive Officer
Longbau Group, Inc.
No.100-11, Sec. 1, Zhongqing Rd.,
North Dist., Taichung City 404
Taiwan (R.O.C.)

Re: Longbau Group, Inc.
Form 10-K for Fiscal Year Ended December 31, 2015
Filed April 14, 2016
File No. 333-194583

Dear Mr. Ko:

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,

/s/ Carlos Pachó for

Larry Spigel
Assistant Director
AD Office 11 – Telecommunications