



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4561

December 1, 2015

Joseph Onyero  
Chief Executive Officer  
Bebuzee Ltd.  
30 Avenue Road  
Bournemouth, BH2 5SL  
United Kingdom

**Re:   Bebuzee Ltd.**  
**Amendment No. 2 to Registration Statement on Form F-1**  
**Filed November 30, 2015**  
**File No. 333-206577**

Dear Mr. Onyero:

Our preliminary review of your registration statement indicates that it fails to include an audit report for the years ended March 31, 2015 and 2014 and an updated consent from your independent accountant. We refer you to Item 8 of Form 20-F. Also, information in the footnotes to the audited financial statements should reflect information at and for the year ended March 31<sup>st</sup> in addition to the interim period. We will not perform a detailed examination of the registration statement and we will not issue comments. We suggest that you consider filing a substantive amendment to correct the deficiencies.

If you were to request acceleration of the effective date of the registration statement in its present form, we would likely recommend that the Commission deny your request.

Sincerely,

/s/ Kathleen Collins

Kathleen Collins  
Accounting Branch Chief  
Office of Information Technologies  
and Services