



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3720

July 19, 2017

Kevin Wai  
President and Director  
IWEB, Inc.  
121/34, RS Tower, 8th Floor  
Ratchadaphisek Road, Din Daeng Sub-district, din Daeng District,  
Bangkok, Thailand

**Re: IWEB, Inc.**  
**Current Report on Form 8-K**  
**Filed May 15, 2017**  
**File No. 333-205835**

Dear Mr. Wai:

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/ Robert S. Littlepage, for

Larry Spirgel  
Assistant Director  
AD Office 11 – Telecommunications

cc: Jeffrey Li, Esq.  
Chelsea Anderson, Esq.