



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 4561

November 21, 2017

Mr. Tan Chee Hong  
Chief Executive Officer  
Inbit Corp.  
L9-02, Level 9, Brem Mall  
Jalan Jambu Mawar, Off Jalan Kepong  
52000 Kuala Lumpur, Malaysia

**Re: Inbit Corp.  
Form 10-K & Form 10-K/A for the Fiscal Year Ended December 31, 2016  
Filed March 27, 2017 & November 13, 2017, respectively  
File No. 333-209497**

Dear Mr. Tan Chee Hong:

We have reviewed your November 13, 2017 response to our comment letter and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

Report of Independent Registered Public Accounting Firm, page F-1

1. As previously requested, please amend your Form 10-K to include the opinion of Gillespie & Associates for the December 31, 2015 audited financial statements. Also, to the extent that the financial statements for the period from inception to December 31, 2016 have been audited, please revise the opinion of Weld Asia Associates to indicate as such or clearly label this information as unaudited

Tan Chee Hong  
Inbit Corp.  
November 21, 2017  
Page 2

You may contact Megan Akst, Senior Staff Accountant at (202) 551-3407 if you have questions regarding comments on the financial statements and related matters. Please contact me at (202) 551-3499 with any other questions.

Sincerely,

/s/ Kathleen Collins

Kathleen Collins  
Accounting Branch Chief  
Office of Information Technologies  
and Services