



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

May 2, 2016

Via E-mail

Wanjun Xie  
Chief Executive Officer  
Landbay Inc.  
3906 Main Street #207  
Flushing, NY 11354

**Re: Landbay Inc.  
Registration Statement on Form S-1  
Filed April 25, 2016  
File No. 333-210916**

Dear Mr. Xie:

Our preliminary review of your registration statement indicates that it fails in numerous material respects to comply with the requirements of the Securities Act of 1933, the rules and regulations under that Act, and the requirements of the form. 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. In this regard we note the following:

1. We note that you have not provided the financial statements required by Item 11(e) of Form S-1 prepared in accordance with Regulation S-X or Article 8 of Regulation S-X, as applicable.

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.

Please contact Jonathan Burr at (202) 551-5833 with any questions.

Sincerely,

/s/ James Lopez (for)

John Reynolds  
Assistant Director  
Office of Beverages, Apparel, and  
Mining