



DIVISION OF  
CORPORATION FINANCE

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

November 21, 2018

Jayesh Patel  
Chief Executive Officer  
NDN BV, Inc.  
19901 Southwest Freeway, #205  
Sugar Land, Texas 77479

**Re: NDN BV, Inc.**  
**Offering Statement on Form 1-A**  
**Filed November 1, 2018**  
**File No. 024-10917**

Dear Mr. Patel:

We have reviewed your offering statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your offering statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response. After reviewing any amendment to your offering statement and the information you provide in response to these comments, we may have additional comments.

Form 1-A filed November 1, 2018

Management's Discussion and Analysis or Plan of Operation  
Operations, page 19

1. We note the statement that you have made connections with numerous distributors who will be engaged to distribute in certain states in the fourth quarter of 2018. Please revise to disclose the basis for your belief that distribution will occur in the fourth quarter of 2018. For example, do you have agreements for the necessary manufacturing and distribution during that time period? Please advise us why you have not filed manufacturing or distributorship agreements as material contracts.

Report of Independent Registered Public Accounting Firm, page 33

2. Please revise to include a report of the independent registered public accounting firm which complies with PCAOB Auditing Standard 3101.

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Parts II and III  
NDN BV, INC. Financial Statements  
Balance Sheet, page 34

3. Please explain why you have presented the loan from your President outside of current liabilities when the disclosure in Note 8 indicates the maturity date for this obligation is July 1, 2019, which is less than one year from the balance sheet date. Refer to the definition of long-term obligations outlined in ASC 470-10-20.

Exhibits  
Legal Opinion, page 41

4. Please include the legal opinion in the list of exhibits. We note the statements that counsel is admitted to practice in New York and that counsel assumes that the laws of Wyoming are similar to the laws of New York. Please have counsel remove the assumption as it is inappropriate for the opinion to be qualified as to jurisdiction and include overly broad assumptions. We refer you to Staff Legal Bulletin No. 19, Legality and Tax Opinions in Registered Offerings (October 14, 2011) available at <https://www.sec.gov/interps/legal/cfslb19.htm>.

Signatures, page 41

5. Please have the Form 1-A signed by the company's principal financial officer and principal accounting officer. See Instructions to Signatures of Form 1-A.

We will consider qualifying your offering statement at your request. If a participant in your offering is required to clear its compensation arrangements with FINRA, please have FINRA advise us that it has no objections to the compensation arrangements prior to qualification.

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. We also remind you that, following qualification of your Form 1-A, Rule 257 of Regulation A requires you to file periodic and current reports, including a Form 1-K which will be due within 120 calendar days after the end of the fiscal year covered by the report.

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You may contact Linda Cvrkel at 202-551-3813 or Rufus Decker at 202-551-3769 if you have questions regarding comments on the financial statements and related matters. Please contact Ronald Alper at 202-551-3329 or James Lopez at 202-551-3536 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Beverages, Apparel and  
Mining

cc: Frank J. Hariton