

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

February 26, 2018

Mike Wang Chief Financial Officer, Secretary, and Director America Great Health 1609 W Valley Blvd Unit 338A Alhambra, CA 91803

> Re: America Great Health Form 10-K for the Fiscal Year Ended June 30, 2017 Filed October 13, 2017 File No. 000-27873

Dear Mr. Wang:

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.

Division of Corporation Finance Office of Healthcare & Insurance