



DIVISION OF
CORPORATION FINANCE

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