



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

June 20, 2017

Eugen Jiang  
Chief Executive Officer  
American BriVision (Holding) Corporation  
11 Sawyers Peak Drive  
Goshen, NY 10927

**Re: American BriVision (Holding) Corporation**  
**Form 10-K for the Fiscal Year Ended September 30, 2016**  
**Filed January 12, 2017**  
**File No. 333-91436**

Dear Mr. Jiang:

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.

Sincerely,

/s/ Jim B. Rosenberg

Jim B. Rosenberg  
Senior Assistant Chief Accountant  
Office of Healthcare and Insurance

Cc: Joan Wu, Esq. – Hunter Taubman Fischer & Li, LLC