

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

DIVISION OF CORPORATION FINANCE

Mail Stop 3561

February 16, 2017

Sam Wang Chief Financial Officer Shineco, Inc. 2nd Floor, Wanyuan Business Center 10 N. Hongda Road Daxing District, Beijing 100176 People's Republic of China

Re: Shineco, Inc.

Form 10-K for Fiscal Year Ended June 30, 2016

Filed September 28, 2016

File No. 001-37776

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.

Sincerely,

/s/ Andrew Mew

Andrew Mew Senior Assistant Chief Accountant Office of Transportation and Leisure