



DIVISION OF  
CORPORATION FINANCE

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

August 31, 2023

Jennifer Zhan  
Chief Executive Officer  
SHINECO, INC.  
Room 1001, Building T5, DaZu Square  
Daxing District, Beijing  
People's Republic of China

**Re: SHINECO, INC.**  
**Form 10-K for Fiscal Year Ended June 30, 2022**  
**Response dated August 11, 2023**  
**File No. 001-37776**

Dear Jennifer Zhan:

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,

Division of Corporation Finance  
Office of Industrial Applications and  
Services

cc: David Manno