



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

DIVISION OF  
CORPORATION FINANCE

May 31, 2023

Xin Sun  
Chief Executive Officer  
China Health Industries Holdings, Inc.  
3199-1 Longxiang Road, Songbei District, Harbin City  
Heilongjiang Province  
People's Republic of China

**Re: China Health Industries Holdings, Inc.**  
**Amendment No. 2 to Annual Report on Form 10-K**  
**Fiscal Year Ended June 30, 2022**  
**Filed April 10, 2023**  
**File No. 000-51060**

Dear Xin Sun:

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 Life Sciences

cc: Elizabeth F. Chen, Esq.