



DIVISION OF  
CORPORATION FINANCE

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

March 18, 2021

Sheng-Yih Chang  
Chief Financial Officer  
Hartford Great Health Corp.  
8832 Glendon Way  
Rosemead, California 91770

**Re: Hartford Great Health Corp.**  
**Form 10-K for the Year Ended July 31, 2020**  
**Filed: November 10, 2020**  
**File Number: 000-54439**  
**Form 10-Q for the Quarter Ended October 31, 2020**  
**Filed: December 15, 2020**

Dear Mr. Chang:

We have completed our review of your filings. 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 Technology