



DIVISION OF  
CORPORATION FINANCE

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

July 15, 2014

Via E-mail

Ms. Chuang Yung Chi  
Chief Financial Officer  
China United Insurance Service, Inc.  
7F, No. 311 Section 3  
Nan-King East Road  
Taipei City, Taiwan

**Re: China United Insurance Service, Inc.  
Form 10-K for the Fiscal Year Ended June 30, 2013  
Filed September 30, 2013  
File No. 000-54884**

Dear Ms. Chuang:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jim B. Rosenberg

Jim B. Rosenberg  
Senior Assistant Chief Accountant