



DIVISION OF  
CORPORATION FINANCE

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

March 11, 2020

Yue Kou  
Chief Financial Officer  
Ionix Technology, Inc.  
No. 279 Zhongnan Road  
Zhongshan District, Dalian City  
Liaoning Province, China 116000

**Re: Ionix Technology, Inc.**  
**Form 10-K for the Fiscal Year Ended June 30, 2019**  
**Filed September 30, 2019**  
**File No. 000-54485**

Dear Ms. Kou:

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 Life Sciences