

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

CORPORATION FINANCE

Mail Stop 3561

July 24, 2017

Mr. Chin Kha Foo Chief Executive and Chief Financial Officer A&C United Agriculture Developing Inc. Oak Brook Pointe Suite 500 Oak Brook, IL 60523

Re: A&C United Agriculture Developing Inc.

Form 10-K for the Year Ended September 30, 2016

Filed February 7, 2017 File No. 333-179082

Dear Mr. Foo:

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,

/s/ Melissa Raminpour

Melissa Raminpour Branch Chief Office of Transportation and Leisure