



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4631

September 29, 2017

Via E-mail

Mr. Hongming Dong  
Chief Financial Officer  
Delta Technology Holdings Limited  
16 Kaifa Avenue  
Danyang, Jiangsu, China 212300

**Re: Delta Technology Holdings Limited  
Form 20-F for the Year Ended June 30, 2016  
Filed November 15, 2016  
File No. 1-35755**

Dear Mr. Dong:

We issued comments to you on the above captioned filing on August 25, 2017. As of the date of this letter, these comments remain outstanding and unresolved. We expect you to provide a complete, substantive response to these comments by October 16, 2017.

If you do not respond, we will, consistent with our obligations under the federal securities laws, decide how we will seek to resolve material outstanding comments and complete our review of your filing and your disclosure. Among other things, we may decide to release publicly, through the agency's EDGAR system, all correspondence, including this letter, relating to the review of your filing, consistent with the staff's decision to publicly release comment and response letters relating to disclosure filings it has reviewed.

You may contact Edward M. Kelly, Senior Counsel, at (202) 551-3728 if you have any questions regarding legal matters. Please contact Nudrat Salik, Staff Accountant, at (202) 551-3692 or, Al Pavot, Staff Accountant, at (202) 551-3738 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

/s/ Terence O'Brien

Terence O'Brien  
Accounting Branch Chief  
Office of Manufacturing and Construction