



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

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

October 10, 2017

Fuxiao Shi
Chief Executive Officer
Winha International Group Limited
3rd Floor, No. 19 Changyi Road, Changmingshui Village
Weguishan Town, Zhongshan City, P.R. China 528458

Re: Winha International Group Limited
Form 10-K for Fiscal Year Ended March 31, 2017
Filed July 14, 2017
File No. 333-191063

Dear Mr. Shi:

We have completed our review of your filing. 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/ William H. Thompson

William H. Thompson
Accounting Branch Chief
Office of Consumer Products