



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

DIVISION OF  
CORPORATION FINANCE

September 26, 2017

Huang Pin Lung  
Chief Executive Officer  
Gushen Inc.  
13A-1&2, Block 2A  
Plaza Sentral  
Jalan Stesen Sentral 5  
50470 Kuala Lumpur  
Malaysia

**Re: Gushen Inc.**  
**Registration Statement on Form 10-12G**  
**Filed August 15, 2017**  
**File No. 0-55666**

Dear Mr. Huang Pin Lung:

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/ Terry French for

Larry Spigel  
Assistant Director  
AD Office 11 – Telecommunications