



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

January 31, 2018

Via E-mail

Richard J. Shaw  
Chief Financial Officer  
Jerash Holdings (US), Inc.  
147 W. 35th Street, Room #1603  
New York, NY 10001

**Re: Jerash Holdings (US), Inc.  
Registration Statement on Form S-1  
Filed January 18, 2018  
File No. 333-222596**

Dear Mr. Shaw:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Jonathan Burr at (202) 551-5833 with any questions.

Sincerely,

/s/ James Lopez (for)

John Reynolds  
Assistant Director  
Office of Beverages, Apparel, and  
Mining

cc: James M. Jenkins, Esq.  
Harter Secrest & Emery LLP