

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

August 10, 2021

Gilbert K. Lee Chief Financial Officer Jerash Holdings (US), Inc. 277 Fairfield Road, Suite 338 Fairfield, New Jersey 07004

> Re: Jerash Holdings (US), Inc. Registration Statement on Form S-3 Filed August 4, 2021 File No. 333-258447

Dear Mr. Lee:

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 Eiko Yaoita Pyles at 202-551-3587 with any questions.

Sincerely,

Division of Corporation Finance Office of Manufacturing

cc: Ying Li