



DIVISION OF
CORPORATION FINANCE

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

April 18, 2022

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 April 13, 2022
File No. 333-264265

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 Patrick Fullem at (202) 551-8337 with any questions.

Sincerely,

Division of Corporation Finance
Office of Manufacturing

cc: Ying Li, Esq.