



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

DIVISION OF  
CORPORATION FINANCE

Mailstop 3561

February 23, 2016

Yuying Zhang  
Chief Executive Officer  
Shineco, Inc.  
Room 3106, Building B  
#39 East 3rd Ring Middle Road  
Chaoyang District  
Beijing 100022  
People's Republic of China

**Re: Shineco, Inc.  
Amendment No. 5 to  
Registration Statement on Form S-1  
Filed January 27, 2016  
File No. 333-202803**

Dear Mr. Zhang:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

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Receivables from Related Parties, page 81

1. Please refer to the first paragraph in this section. We note the disclosure regarding a loan to your Chief Executive Officer and director. Please tell us how you intend to comply with Section 13(k) of the Exchange Act regarding the prohibition on personal loans to executives and directors.

You may contact Aamira Chaudhry at (202) 551- 3389 or Lynwood Shenk at (202) 551- 3380 if you have questions regarding comments on the financial statements and related matters. Please contact John Dana Brown at (202) 551-3859 or me at (202) 551-3210 with any other questions.

Sincerely,

/s/ Susan Block

Susan Block  
Attorney Advisor  
Office of Transportation and Leisure

cc: Anthony W. Basch, Esq.  
Kaufman & Canoles, P.C.