



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

April 10, 2018

Long Deng  
Chief Executive Officer and Chairman  
iFresh Inc.  
2-39 54<sup>th</sup> Avenue  
Long Island City, NY

**Re: iFresh Inc.  
Form 10-K for Fiscal Year Ended March 31, 2017  
Filed June 29, 2017  
File No. 1-38013**

Dear Mr. Deng:

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/ William H. Thompson

William H. Thompson  
Branch Chief  
Office of Consumer Products