



DIVISION OF
CORPORATION FINANCE

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

April 4, 2025

Liu Xiaohua
Chief Executive Officer
Star Fashion Culture Holdings Ltd
12F, No.611, Sishui Road
Huli District
Xiamen
People's Republic of China

Re: Star Fashion Culture Holdings Ltd
Draft Registration Statement on Form F-1
Submitted March 31, 2025
File No. 377-07839

Dear Liu Xiaohua:

This is to advise you that we do not intend to review your registration statement.

We request that you publicly file your registration statement at least two business days prior to the requested effective date and time. 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 Cara Wirth at 202-551-7127 with any questions.

Sincerely,

Division of Corporation Finance
Office of Trade & Services

cc: Jeffrey Yeung