



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

July 28, 2017

Mr. Xiao Li Xin  
Chief Financial Officer  
China Southern Airlines Company Limited  
278 Ji Chang Road  
Guangzhou 510405  
People's Republic of China

**Re: China Southern Airlines Company Limited**  
**Form 20-F for the Year Ended December 31, 2016**  
**Filed April 27, 2017**  
**File No. 001-14660**

Dear Mr. Xiao:

We have completed our review of your filings. 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/ Melissa Raminpour

Melissa Raminpour  
Branch Chief  
Office of Transportation and Leisure