



DIVISION OF  
CORPORATION FINANCE

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

April 10, 2017

Bin Liu  
Chief Financial Officer  
Kingold Jewelry, Inc.  
15 Huangpu Science and Technology Park  
Jiang'an District  
Wuhan, Hubei Province, PRC 430023

**Re: Kingold Jewelry, Inc.**  
**Form 8-K filed March 30, 2017**  
**File No. 001-15819**

Dear Mr. Liu:

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/ Jennifer Thompson

Jennifer Thompson  
Accounting Branch Chief  
Office of Consumer Products