



DIVISION OF  
CORPORATION FINANCE

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

November 2, 2018

Taylor Zhang  
Chief Financial Officer  
China XD Plastics Co Ltd  
No. 9 Dalian North Road, Haping Road Centralized Industrial Park  
Harbin Development Zone, Heilongjiang Province, PRC 150060

**Re: China XD Plastics Co Ltd**  
**Form 10-Q for Fiscal Quarter Ended June 30, 2018**  
**Filed August 9, 2018**  
**Form 10-K for Fiscal Year Ended December 31, 2017**  
**Filed March 16, 2018**  
**File No. 1-34546**

Dear Mr. Zhang:

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,

Division of Corporation Finance  
Office of Manufacturing and  
Construction