



DIVISION OF  
CORPORATION FINANCE

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

October 1, 2009

*via U.S. mail and facsimile to (212) 310-1653*

Mr. Tom Gurnee, Chief Financial Officer  
Xinyuan Real Estate Co., Ltd.  
27/F, China Central Place, Tower II  
79 Jianguo Road, Chaoyang District  
Beijing 100025, People's Republic of China

**RE: Xinyuan Real Estate Co., Ltd.**  
**Form 20-F for the fiscal year ended December 31, 2008**  
**File No. 1-33863**

Dear Mr. Gurnee:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien  
Branch Chief