



DIVISION OF  
CORPORATION FINANCE

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

May 21, 2015

Via E-mail

Zhiqi Zhang  
Chief Executive Officer  
Xiangtian (USA) Air Power Co., Ltd.  
c/o Luck Sky International Investment Holdings Limited  
Unit 602 Causeway Bay Comm Bldg 1  
Sugar Street, Causeway Bay  
Hong Kong, People's Republic of China

**Re: Xiangtian (USA) Air Power Co., Ltd.**  
**Form 10-K for the fiscal year ended July 31, 2014**  
**Filed November 20, 2014**  
**File No. 000-54520**

Dear Mr. Zhang:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Martin James

Martin James  
Senior Assistant Chief Accountant