

DIVISION OF CORPORATION FINANCE

Mail Stop 3233

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

August 12, 2016

<u>Via E-mail</u> Mr. Teo Nee Chuan Chief Financial Officer China Lodging Group, Limited No. 2266 Hongqiao Road, Changning District Shanghai 200336, People's Republic of China

## Re: China Lodging Group, Limited Form 20-F for the fiscal year ended December 31, 2015 Filed April 20, 2016 File No. 1-34656

Dear Mr. Chuan:

We have reviewed your filing and have the following comment. In our comment, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to our comment within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comment applies to your facts and circumstances, please tell us why in your response.

After reviewing your response to this comment, we may have additional comments.

## China Lodging Group, Limited

## Form 20-F for the Fiscal Year Ended December 31, 2015

**Financial Statements** 

Segment reporting, page F-16

1. We note your disclosure indicates that you have a single segment. Please tell us how you have reached this conclusion, in greater detail, in light of your disclosure on page 55 which appears to indicate that you track leased hotel details separate from manachised and franchised hotel information. We also note that in your press releases you disclose your operational data by segment, Economy hotels and Midscale and upscale hotels. Please refer to ASC 280-10-50.

Teo Nee Chuan China Lodging Group, Limited August 12, 2016 Page 2

In responding to our comment, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; 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.

You may contact Howard Efron, Staff Accountant, at (202) 551-3439 or me at (202) 551-3693 if you have questions regarding comments on the financial statements and related matters.

Sincerely,

/s/ Eric McPhee

Eric McPhee Senior Staff Accountant Office of Real Estate & -Commodities