



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3561

December 19, 2016

Via E-mail

Lixia Tu  
Chief Financial Officer  
KBS Fashion Group Limited  
Xin Fengge Building  
Yupu Industrial Park  
Shishi City, Fujian Province 362700  
People's Republic of China

**Re: KBS Fashion Group Limited**  
**Form 20-F for the Year Ended December 31, 2015**  
**Filed May 2, 2016**  
**File No. 001-35715**

Dear Ms. Tu:

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/Craig Arakawa

Craig Arakawa  
Accounting Branch Chief  
Office of Beverages, Apparel and  
Mining