



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

DIVISION OF
CORPORATION FINANCE

August 19, 2020

Via E-mail

David T. Zhang, Esq.
Kirkland & Ellis
26th Floor, Gloucester Tower
The Landmark
15 Queen's Road, Central
Hong Kong

**Re: Sky Solar Holdings, Ltd.
Amendment No. 1 to Schedule 14D-9
Filed August 18, 2020
File No. 5-88608**

Dear Mr. Zhang:

We have reviewed the amended filing and your response letter dated August 18, 2020 responding to our letter dated July 23, 2020. We note your response to prior comments 1, 2 and 3, including the reference to both Houlihan Lokey and the Company needing more time to understand assumptions, to provide analysis and to produce information. We remind the Company of its obligations under Exchange Act Rules 14e-2(b) and 14d-9(c).

* * *

We remind you that the Company is responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Please contact me at (202) 551-3444 with any questions.

Sincerely,

/s/ Perry J. Hindin

Perry J. Hindin
Special Counsel
Office of Mergers and Acquisitions