



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4546

October 28, 2015

Via E-mail

Christian Hogg  
Chief Executive Officer  
Hutchison China MediTech Limited  
Room 2108, 21/F, Hutchison House  
10 Harcourt Road  
Hong Kong

**Re: Hutchison China MediTech Limited  
Registration Statement on Form F-1  
Filed October 16, 2015  
File No. 333-207447**

Dear Mr. Hogg:

We have reviewed your registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Exhibit 5.1

1. We note that you have filed a form of legal opinion. Please confirm that you will file an actual legal opinion prior to a request for acceleration. In addition, it is not permissible for the legal opinion to include assumptions that assume away the relevant issues or ascertainable facts, such as “that the resolutions contained in the Resolutions were passed at one or more duly convened, constituted and quorate meetings, or by unanimous written resolutions, remain in full force and effect and have not been rescinded or amended[.]” For guidance, please see the Division’s Staff Legal Bulletin No. 19 (October 14, 2011) at Section II.B.3.a.

Exhibits 8.1 and 8.2

2. Similarly, we note that you have filed form of tax opinions. Confirm that you will file actual tax opinions prior to effectiveness.
3. Counsel must opine on all material tax consequences of the offering, not merely the accuracy of the description in the prospectus. In contrast, we note the statement in the opinion filed as Exhibit 8.1 that “such discussion [in the prospectus] constitutes, in all material respects, a fair and accurate summary of the United States federal income tax consequences...” and that the discussion “represents” counsel’s opinion. Similarly, we note the statement in the opinion filed as Exhibit 8.2 that the discussion in the prospectus is “accurate in all material respects[.]” Please obtain and file revised opinions stating in each case that the respective disclosure identified in the prospectus is the opinion of the named counsel. For guidance, please see Staff Legal Bulletin No. 19 at Sections III.B.2 and III.C.2.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Act of 1933 and all applicable Securities Act rules require. Since the company and its management are in possession of all facts relating to a company’s disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

Notwithstanding our comments, in the event you request acceleration of the effective date of the pending registration statement, please provide a written statement from the company acknowledging that:

- should the Commission or the staff, acting pursuant to delegated authority, declare the filing effective, it does not foreclose the Commission from taking any action with respect to the filing;
- the action of the Commission or the staff, acting pursuant to delegated authority, in declaring the filing effective, does not relieve the company from its full responsibility for the adequacy and accuracy of the disclosure in the filing; and
- the company may not assert staff comments and the declaration of effectiveness as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

Please refer to Rules 460 and 461 regarding requests for acceleration. We will consider a written request for acceleration of the effective date of the registration statement as confirmation of the fact that those requesting acceleration are aware of their respective responsibilities under the Securities Act of 1933 and the Securities Exchange Act of 1934 as they relate to the proposed public offering of the securities specified in the above registration

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statement. Please allow adequate time for us to review any amendment prior to the requested effective date of the registration statement.

You may contact Christine Torney, Staff Accountant, at (202) 551-3652 or James Rosenberg, Senior Assistant Chief Accountant, at (202) 551-3679 if you have questions regarding comments on the financial statements and related matters. Please contact Alexandra M. Ledbetter, Staff Attorney, at (202) 551-3317 or me at (202) 551-3675 with any other questions.

Sincerely,

/s/ Suzanne Hayes

Suzanne Hayes  
Assistant Director  
Office of Healthcare and Insurance

cc: Paul Boltz  
Ropes & Gray

Mary Kathryn Papaioannou  
Ropes & Gray

Jimmy Gao  
Ropes & Gray