



DIVISION OF  
CORPORATION FINANCE

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

February 23, 2023

Joey Wat  
Chief Executive Officer  
Yum China Holdings, Inc.  
7100 Corporate Drive  
Plano, Texas 75024

**Re: Yum China Holdings, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2021**  
**File No. 1-37762**

Dear Joey Wat:

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,

Division of Corporation Finance  
Office of Trade & Services

cc: Lindsey Smith, Esq.