



DIVISION OF  
CORPORATION FINANCE

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

October 17, 2023

Andy Yeung  
Chief Financial Officer  
Yum China Holdings, Inc.  
101 East Park Boulevard, Suite 805  
Plano, Texas 75074

**Re: Yum China Holdings, Inc.**  
**Form 10-K for the Fiscal Year Ended December 31, 2022**  
**File No. 001-37762**

Dear Andy Yeung:

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  
Disclosure Review Program

cc: Lindsey Smith