



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

November 9, 2017

Via E-mail

Xiangyang Guo  
Chief Executive Officer  
Jinxuan Coking Coal Limited  
South Zhonghuan Street 529, C-12, rooms 1204 and 1205  
Taiyuan, Shanxi, PRC

**Re: Jinxuan Coking Coal Limited  
Amendment No. 1 to  
Draft Registration Statement on Form F-1  
Submitted October 31, 2017  
CIK No. 0001715194**

Dear Mr. Guo:

We have reviewed your amended draft 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 providing the requested information and either submitting an amended draft registration statement or publicly filing your registration statement on EDGAR. 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 the information you provide in response to these comments and your amended draft registration statement or filed registration statement, we may have additional comments. Unless we note otherwise, our references to prior comments are to comments in our October 4, 2017 letter.

Financial Statements

Index to Financial Statements, page F-1

1. Please update to include interim financial statements and related disclosures. Refer to Item 8.A.5 of Form 20-F.

Statements of Operations and Comprehensive Income (Loss), page F-4

2. Please present cost of revenue to related party and third party separately in your financial statements. Refer to Rule 5-03.2 of Regulation S-X.

Xiangyang Guo  
Jinxuan Coking Coal Limited  
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You may contact Steve Lo, Staff Accountant, at (202) 551-3394 or Rufus Decker, Accounting Branch Chief, at (202) 551-3769 if you have questions regarding comments on the financial statements and related matters. Please contact Ruairi Regan at (202) 551-3269 or me at (202) 551-3795 with any other questions.

Sincerely,

/s/ John Reynolds

John Reynolds  
Assistant Director  
Office of Beverages,  
Apparel and Mining

cc: Arila Zhou, Esq.  
Hunter Taubman Fischer & Li LLC