



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

DIVISION OF  
CORPORATION FINANCE

January 2, 2020

Zeshu Dai  
Chief Executive Officer  
China Xiangtai Food Co., Ltd.  
c/o Chongqing Penglin Food Co., Ltd.  
Xinganxian Plaxa  
Building B, Suite 19-1  
Lianglukou, Yuzhong District 400800  
Chongqing, People's Republic of China

**Re: China Xiangtai Food Co., Ltd.**  
**Registration Statement on Form F-1**  
**Filed December 19, 2019**  
**File No. 333-235599**

Dear Mr. Dai:

This is to advise you that we have not reviewed and will not review your registration statement.

Please refer to Rules 460 and 461 regarding requests for acceleration. 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.

Please contact Edward M. Kelly, Senior Counsel, at (202) 551-3728 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Manufacturing