



DIVISION OF  
CORPORATION FINANCE

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

March 1, 2021

Biao (Luke) Lu  
Chief Executive Officer  
Color Star Technology Co., Ltd.  
800 3rd Avenue, Suite 2800  
New York, NY 10022

**Re: Color Star Technology Co., Ltd.**  
**Form 20-F for the Fiscal Year Ended June 30, 2020**  
**Filed November 13, 2020**  
**File No. 333-226308**

Dear Mr. Lu:

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 Real Estate & Construction

cc: Elizabeth Fei Chen