



DIVISION OF  
CORPORATION FINANCE

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

June 4, 2021

Basil Wilson  
Co Chief Executive Officer  
Color Star Technology Co., Ltd.  
800 3rd Avenue, Suite 2800  
New York, NY 10022

**Re: Color Star Technology Co., Ltd.**  
**Registration Statement on Form F-3**  
**Filed May 26, 2021**  
**File No. 333- 256508**

Dear Mr. Wilson :

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 Hannah Menchel at 202-551-5702 or Pam Howell at 202-551-3357 with any questions.

Sincerely,

Division of Corporation Finance  
Office of Real Estate & Construction