



DIVISION OF  
CORPORATION FINANCE

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

July 11, 2024

Liu Xiaohua  
Chief Executive Officer  
Star Fashion Culture Holdings Limited  
12F, No. 611, Sishui Road  
Huli District, Xiamen  
People's Republic of China

**Re: Star Fashion Culture Holdings Limited**  
**Amendment No. 1 to Registration Statement on Form F-1**  
**Filed July 3, 2024**  
**File No. 333-280198**

Dear Liu Xiaohua:

We have reviewed your amended registration statement and have the following comment(s).

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe a comment applies to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to this letter, we may have additional comments. Unless we note otherwise, any references to prior comments are to comments in our June 25, 2024 letter.

Amendment No. 1 to Registration Statement on Form F-1 filed July 3, 2024

Compensation, page 100

1. Please update your executive compensation information for your fiscal year ended June 30, 2024. Refer to Item 6.B of Form 20-F.

Taxation

Cayman Islands Taxation, page 115

2. We note your response to prior comment 5 and reissue. Please revise to state clearly that the disclosure in the Cayman Islands tax consequences section of the prospectus is the opinion of your Cayman Islands counsel, as required by Section III.B.2 of Staff Legal Bulletin No. 19 in light of the "short-form" tax opinion filed as Exhibit 8.1 to the

July 11, 2024

Page 2

registration statement. Your revisions indicating that Ogier "has advised [you]" of certain tax consequences do not constitute a clear statement that the disclosure in this section is their opinion.

General

3. Please update your financial statements, or file as an exhibit to the filing the necessary representations as to why such update is not required. Refer to Item 8.A.4 of Form 20-F and Instruction 2 thereto.

Please contact Tony Watson at 202-551-3318 or Joel Parker at 202-551-3651 if you have questions regarding comments on the financial statements and related matters. Please contact Rebekah Reed at 202-551-5332 or Dietrich King at 202-551-8071 with any other questions.

Sincerely,

Division of Corporation Finance  
Office of Trade & Services

cc: Jeffrey Yeung