

June 2, 2020

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

Co., Ltd.
Statement on Form F-3

Re: China Xiangtai Food
Registration
Filed May 26, 2020
File No. 333-238700

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.

Jones at 202-551-3602 with any questions.

Please contact Thomas

Sincerely,

Division of Corporation Finance

Office of Manufacturing

cc:
Esq.

William S. Rosenstadt,