



百胜中国控股有限公司
Yum China Holdings, Inc.
11F - 20F, 2 Grand Gateway
3 Hongqiao Road
Shanghai, China 200030
中国上海市虹桥路3号
港汇中心2座11-20楼
邮编 200030
(86) 21 2407 7777
www.yumchina.com

April 3, 2017

VIA EDGAR & E-MAIL

Securities and Exchange Commission
100 F Street, N.E.
Washington, D.C. 20549
Attention: J. Nolan McWilliams

Re: **Yum China Holdings, Inc.**
Post-Effective Amendment No. 1 to Form S-1
Filed March 9, 2017
File No. 333-213719

Ladies and Gentlemen:

Yum China Holdings, Inc. (the “Company”) is pleased to respond to the letter dated March 29, 2017 from the staff (the “Staff”) of the Securities and Exchange Commission with respect to Post-Effective Amendment No. 1 (“Post-Effective Amendment No. 1”) to the Company’s Registration Statement on Form S-1 (the “Form S-1”). Concurrently herewith, the Company has filed Post-Effective Amendment No. 2 (“Post-Effective Amendment No. 2”) to the Form S-1 incorporating the revision described herein. For the convenience of the Staff’s review, we have set forth below the comment contained in the Staff’s letter in italics followed by the Company’s response.

Incorporation of Certain Information by Reference..page 58

Staff Comment No. 1:

Please incorporate by reference your Current Report on Form 8-K filed on March 10, 2017.

Company Response:

The Company has revised its disclosure in response to the Staff’s comment. Please see page 58 of Amendment No. 2.





百胜中国控股有限公司
Yum China Holdings, Inc.
11F - 20F, 2 Grand Gateway
3 Hongqiao Road
Shanghai, China 200030
中国上海市虹桥路3号
港汇中心2座11-20楼
邮编 200030
(86) 21 2407 7777
www.yumchina.com

If you would like to discuss the matters set forth herein, please contact me at + (86) 21 2407 7888 or shella.ng@yumchina.com.

Sincerely,

/s/ Shella Ng

Shella Ng
Chief Legal Officer and Corporate Secretary
Yum China Holdings, Inc.

