

February 23, 2023

Joey Wat
Chief Executive Officer
Yum China Holdings, Inc.
7100 Corporate Drive
Plano, Texas 75024

Inc.

Fiscal Year Ended December 31, 2021

Re: Yum China Holdings,
Form 10-K for the
File No. 1-37762

Dear Joey Wat:

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 Trade & Services

cc:

Lindsey Smith, Esq.