

**Asia Pacific**  
Bangkok  
Beijing  
Hanoi  
Ho Chi Minh City  
Hong Kong  
Jakarta  
Kuala Lumpur  
Manila  
Melbourne  
Shanghai  
Singapore  
Sydney  
Taipei  
Tokyo

**CONFIDENTIAL**

October 27, 2009

Pamela A. Long  
Assistant Director  
Securities and Exchange Commission  
Division of Corporation Finance  
100 F Street, N.E.  
Washington, D.C. 20549

Omer Ozden  
Tel: +1 212 626 4695  
omer.ozden@bakernet.com

**VIA OVERNIGHT MAIL AND EDGAR**

RE: Xinyuan Real Estate Co., Ltd. - Registration Statement on Form F-3,  
filed July 10, 2009 (Registration No. 333-160518) (the "F-3")

Dear Ms. Long:

With respect to the above captioned filing and on behalf of Xinyuan Real Estate Co., Ltd. (the "Company"), we enclose the Company's responses to the comments of the staff (the "Staff") of the Securities and Exchange Commission set forth in the comment letter dated October 23, 2009 (the "Comment Letter").

To assist in the Staff's review of the responses, we have included the Staff's comments in the order presented in the Comment Letter and keyed the Company's corresponding responses accordingly.

A copy of this letter is being submitted as "correspondence" via EDGAR, and the Company is also filing on EDGAR Amendment No. 3 to the F-3 ("Amendment No. 3"). We will also send by overnight mail to your attention a copy of Amendment No. 3.

**Exhibits**

- Please note that each Form T-1 must be separately filed under the electronic form type "305B2". You may not incorporate by reference a Form T-1 from another filed document. Refer to Interpretation 206.01 Trust Indenture Act of 1939 Compliance and Disclosure Interpretations, which are available on our website at <http://sec.gov/divisions/corpfin/guidance/tiainterp.htm>.**

In response to the Staff's comment, the Company has revised the note to Exhibit 25.1 in Item 9 of Part II and in the exhibit index to clarify that Exhibit 25.1 will be filed separately.

\* \* \*

**Europe & Middle East**  
Abu Dhabi  
Amman  
Amsterdam  
Antwerp  
Bahrain  
Baku  
Barcelona  
Berlin  
Brussels  
Budapest  
Cairo  
Düsseldorf  
Frankfurt / Main  
Geneva  
Kyiv  
London  
Madrid  
Milan  
Moscow  
Munich  
Paris  
Prague  
Riyadh  
Rome  
St. Petersburg  
Stockholm  
Vienna  
Warsaw  
Zurich

**North & South America**  
Bogotá  
Brasília  
Buenos Aires  
Caracas  
Chicago  
Chihuahua  
Dallas  
Guadalajara  
Houston  
Juaréz  
Mexico City  
Miami  
Monterrey  
New York  
Palo Alto  
Porto Alegre  
Rio de Janeiro  
San Diego  
San Francisco  
Santiago  
Sao Paulo  
Tijuana  
Toronto  
Valencia  
Washington, DC

Baker & McKenzie LLP is a member of Baker & McKenzie International, a Swiss Verein.

Should the Staff have any questions about the responses in this letter, kindly contact the undersigned at (212) 626-4695 or Carol Stubblefield at (212) 626-4729.

Sincerely,

/s/ Omer Ozden  
Omer Ozden

cc: Thomas Gurnee  
Xinyuan Real Estate Co., Ltd.