

November 15, 2024

Yong Zhang  
Chief Executive Officer  
Xinyuan Real Estate Co., Ltd.  
27/F China Central Place, Tower II  
79 Jianguo Road, Chaoyang District  
Beijing 100025  
People's Republic of China

Re: Xinyuan Real Estate Co., Ltd.

Form 20-F for the Fiscal Year Ended December 31, 2023

File No. 001-33863

Dear Yong Zhang:

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

Office of Real Estate &

Finance

Construction