

**Via EDGAR**

September 12, 2011

Mr. Terence O'Brien  
Accounting Branch Chief  
Division of Corporation Finance  
Securities and Exchange Commission  
Washington, DC 20549RE: Xinyuan Real Estate Co. Ltd. - File No. 1-33863  
Form 20-F for the Fiscal Year Ended December 31, 2010  
Filed April 20, 2011

Dear Mr. O'Brien:

On behalf of Xinyuan Real Estate Co. Ltd. (the "Company"), we hereby respectfully request a short extension of the ten business day period for submitting a response to the comment letter of the Staff of the Securities and Exchange Commission dated August 26, 2011 with respect to the Company's 2010 Form 20-F. Monday, September 12, 2011, is a national holiday in China, the jurisdiction in which the Company's headquarters and operations are located. The Company expects to be in a position to submit its response by the close of business Wednesday, September 14, 2011.

Very truly yours,

/s/ Carol B. Stubblefield

Carol B. Stubblefield

cc: Tom Gurnee  
Xinyuan Real Estate Co. Ltd.**Asia Pacific**  
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Hanoi  
Ho Chi Minh City  
Hong Kong  
Jakarta  
Kuala Lumpur  
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