Joey Wat Chief Executive Officer Yum China Holdings, Inc. 101 East Park Boulevard, Suite 805 Plano, TX 75074

> Re: Yum China Holdings, Inc. Form 10-K for Fiscal Year Ended December 31, 2023 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: Ling Zhang, Corporate Secretary