



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

February 7, 2023

Yongxu Liu  
Chief Executive Officer, President, Director, and Chairman  
Shengfeng Development Limited  
Shengfeng Building, No. 478 Fuxin East Road  
Jin'an District, Fuzhou City  
Fujian Province, People's Republic of China, 350001

**Re: Shengfeng Development Limited**  
**Amendment No. 3 to Registration Statement on Form F-1**  
**Filed January 26, 2023**  
**File No. 333-267367**

Dear Yongxu Liu:

We have reviewed your amended registration statement and have the following comments. In some of our comments, we may ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter by amending your registration statement and providing the requested information. If you do not believe our comments apply to your facts and circumstances or do not believe an amendment is appropriate, please tell us why in your response.

After reviewing any amendment to your registration statement and the information you provide in response to these comments, we may have additional comments.

Amendment No. 3 to Registration Statement on Form F-1

Exhibits

1. We refer to Exhibit 23.1. Please have your auditor revise the consent to reflect a more recent date than January 25, 2022.

You may contact Jennifer O'Brien, Staff Accountant, at 202-551-3721 or Kimberly Calder, Assistant Chief Accountant, at 202-551-3701 if you have questions regarding comments on the financial statements and related matters. Please contact Irene Barberena-Meissner, Staff Attorney, at 202-551-6548 or Loan Lauren Nguyen, at 202-551-3642 with any other questions

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Sincerely,

Division of Corporation Finance  
Office of Energy & Transportation

cc: Jingwen (Katherine) Luo, Esq,