

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

DIVISION OF CORPORATION FINANCE

Mailstop 3233

January 19, 2016

<u>Via e-mail</u> Koo Ming Kown Chief Financial Officer Nam Tai Property Inc. Namtai Industrial Estate East 2 Namtai Road, Gushu, Xixiang Baoan District, Shenzhen People's Republic of China

Re: Nam Tai Property Inc. Form 20-F Filed March 13, 2015 File No. 001-31583

Dear Mr. Koo:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jennifer Monick

Jennifer Monick Assistant Chief Accountant Office of Real Estate and Commodities