



DIVISION OF  
CORPORATION FINANCE

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

September 14, 2018

David Lazar  
Chief Executive Officer  
Zhongchai Machinery, Inc.  
3445 Lawrence Avenue  
Oceanside, NY 11572

**Re: Zhongchai Machinery, Inc.**  
**Registration Statement on Form 10-12G**  
**Filed on July 24, 2018**  
**File No. 000-31091**

Dear Mr. Lazar:

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 Transportation and Leisure