



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-4631

Mail Stop 4631

November 17, 2009

via U.S. mail and facsimile

Po Fong, Chief Financial Officer
Highway Holdings Limited
Suite 810, Level 8, Landmark North
39 Lung Sum Avenue
Sheung Shui
New Territories, Hong Kong

RE: Highway Holdings Limited
Form 20-F for the Fiscal Year Ended March 31, 2009
Filed June 22, 2009
File No. 0-28990

Dear Mr. Fong:

We have completed our review of your Form 20-F and related filings and have no further comments at this time.

Sincerely,

Terence O'Brien
Accounting Branch Chief