



UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-0402

DIVISION OF
CORPORATION FINANCE

Mail Stop 3561

May 10, 2010

Via Fax & U.S. Mail

Mr. Jie Li
Chief Financial Officer
No. 1 Henglong Road
Yu Qiao Development Zone, Shashi District
Jing Zhou City, Hubei Province
People's Republic of China

Re: China Automotive Systems, Inc.
Form 10-K for the year ended December 31, 2008
Filed March 26, 2009
File No. 000-33123

Dear Mr. Li:

We have completed our review of your Annual Report on Form 10-K and related filings and have no further comments at this time.

Sincerely,

Linda Cvrkel
Branch Chief

Mr. Jie Li
China Automotive Systems, Inc.
March 31, 2010
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VIA FACSIMILE
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