



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

DIVISION OF  
CORPORATION FINANCE

January 7, 2011

Mr. Jie Li  
Chief Financial Officer  
CHINA AUTOMOTIVE SYSTEMS, INC.  
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.  
Item 4.01 Form 8-K  
Filed December 13, 2010  
File No. 0-33123**

Dear Mr. Li:

We have completed our review of your filing and do not have any further comments at this time.

Sincerely,

Beverly A. Singleton  
Staff Accountant