



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

DIVISION OF  
CORPORATION FINANCE

August 29, 2022

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

**Re: China Automotive Systems Inc.**  
**Form 10-K for the period ended December 31, 2021**  
**Filed March 30, 2022**  
**File No. 0-33123**

Dear Mr. Li:

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 Manufacturing