



DIVISION OF  
CORPORATION FINANCE

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

October 26, 2023

Qizhou Wu  
Chief Executive Officer and Director  
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 Fiscal Year Ended December 31, 2022**  
**File No. 000-33123**

Dear Qizhou Wu:

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  
Disclosure Review Program

cc: David A. Sakowitz