



DIVISION OF  
CORPORATION FINANCE

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

March 13, 2014

Via E-mail

Hu Xiaoming  
President and Chief Executive Officer  
Kandi Technologies Group, Inc.  
Jinhua City Industrial Zone  
Jinhua, Zhejiang Province  
People's Republic of China  
Post Code 321016

**Re: Kandi Technologies Group, Inc.**  
**Form 10-K for Fiscal Year Ended December 31, 2012**  
**Filed April 1, 2013**  
**File No. 001-33997**  
**Response dated February 24, 2014**

Dear Mr. Hu:

We have reviewed your response letter dated February 24, 2014 and have the following comments. Our comments ask you to provide us with information so we may better understand your disclosure.

Please respond to this letter within ten business days by providing the requested information. If you do not believe our comments applies to your facts and circumstances, please tell us why in your response.

After reviewing the information you provide in response to these comments, we may have additional comments.

Item 1. Business, page 1

1. Refer to prior comment 1. Please provide all of the disclosures required by Item 404 of Regulation S-K. It appears that Eliteway Motorsports is a related party to you since its sole shareholder is the son of your Chairman and CEO. Any immediate family member of a director or executive officer, which means any child, stepchild, parent, stepparent, spouse, sibling, mother-in-law, father-in-law, son-in-law, daughter-in-law, brother-in-law, or sister-in-law of such director or executive officer, is considered a related party.
2. Refer to prior comment 2. Please confirm that you will define industry terms in future filings so that your investors may better understand your business.

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Business Overview, page 2

Supper-Mini-Car EVs, page 2

3. Refer to prior comments 5 and 6. Please confirm that you will revise your disclosure in future filings, similar to your responses to prior comments 5 and 6 so investors may better understand the impact of the government subsidy programs to you.

You may contact Patrick Kuhn at (202) 551-3308 or me at (202) 551-3380 with any questions.

Sincerely,

/s/ Lyn Shenk

Lyn Shenk  
Branch Chief