



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

January 4, 2010

Via U.S. Mail and Facsimile

Mr. Tong Shiping
Chief Executive Officer
No. 87 No. 8 Coastal Way,
Floor 2, Construction Bank, FTZ
Tianjin Province,
The People's Republic of China 300461

RE: China Auto Logistics Inc.
Form 10-K for the fiscal year ended December 31, 2008

File No. 000-52625

Dear Mr. Shiping:

We have completed our review of your Form 10-K and related filings and do not, at this time, have any further comments.

Sincerely,

Linda Cvrkel
Branch Chief

Via facsimile: Mr. Uche D. Ndumele
(212)536-3901

