



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

DIVISION OF  
CORPORATION FINANCE

November 2, 2010

Mr. Tong Shiping  
President and Chief Executive Officer  
CHINA AUTO LOGISTICS INC.  
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.**  
**Item 4.01 Form 8-K**  
**Filed October 6, 2010**  
**File No. 1-34393**

Dear Mr. Shiping:

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

Sincerely,

Beverly A. Singleton  
Staff Accountant