



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3561

February 9, 2011

Via U.S. Mail

Mr. Tong Shiping, 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.
Form 10-K for the year ended December 31, 2009
Filed March 29, 2010
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