



DIVISION OF
CORPORATION FINANCE

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

April 21, 2014

Via E-mail

Mr. Hetong Guo, Chairman
Lentuo International, Inc.
Building D, 2nd Floor,
56 East 4th Ring South Road
Chaoyang District, Beijing 100023
People's Republic of China

Re: Lentuo International, Inc.
Form 20-F for Fiscal Year Ended December 31, 2012
Filed April 30, 2013
File No. 001-34987

Dear Mr. Guo:

We have completed our review of your filings. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filings and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filings to be certain that the filings include the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson
Accounting Branch Chief

cc: Alan Seem, Esq.
Shearman & Sterling LLP