



DIVISION OF  
CORPORATION FINANCE

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

July 13, 2018

Cynthia Kun He  
Chief Financial Officer  
Bitauto Holdings Limited  
New Century 10 Hotel Office Tower, 6/F  
No. 6 South Capital Stadium Road  
Beijing, 100044  
The People's Republic of China

**Re: Bitauto Holdings Limited**  
**Form 20-F for the Fiscal Year Ended December 31, 2017**  
**Filed April 27, 2018**  
**File No. 001-34947**

Dear Ms. He:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Division of Corporation Finance  
Office of Information Technologies  
and Services

cc: Skadden, Arps, Slate, Meagher & Flom LLP