



DIVISION OF  
CORPORATION FINANCE

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

September 14, 2010

Xiao Ping Zhang  
Chief Executive Officer  
SORL Auto Parts, Inc.  
No. 1169 Yumeng Road  
Ruian Economic Development District  
Ruian City, Zhejiang Province  
People's Republic of China

**Re: SORL Auto Parts, Inc.**  
**Form 10-K**  
**Filed March 29, 2010**  
**File No. 001-13409**

**Definitive Proxy Statement on Schedule 14A**  
**Filed April 9, 2010**

Dear Mr. Zhang:

We have completed our review of your Form 10-K filed March 29, 2010, as amended, and have no further comments at this time.

Sincerely,

Chanda DeLong  
Attorney-Advisor

cc: Jeffrey Schulte *via facsimile (404) 365-9532*