

Mail Stop 3561

March 27, 2009

Via Facsimile and U.S. Mail

Mr. Qi Yumin
Chief Executive Officer
BRILLIANCE CHINA AUTOMOTIVE HOLDINGS LIMITED
Suites 1602-05, Chater House
8 Connaught Road Central
Hong Kong

**Re: Brilliance China Automotive Holdings Limited
 Form 20-F for the year ended December 31, 2007
 File No. 1-11412**

Dear Mr. Qi:

We have completed our review of your Form 20-F and have no further comments at this time.

Sincerely,

David R. Humphrey
Branch Chief