

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