



DIVISION OF  
CORPORATION FINANCE

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

May 12, 2009

Via U.S. Mail and Facsimile (65-6226-0502)

Teo Tong Kooi  
President and Director  
China Yuchai International Limited  
16 Raffles Quay #26-00  
Hong Leong Building  
Singapore 048581

**Re: China Yuchai International Limited**  
**Form 20-F for the Fiscal Year Ended December 31, 2007**  
**Filed January 30, 2009**  
**File No. 1-13522**

Dear Mr. Kooi:

We refer you to our comment letter dated March 26, 2009 regarding business contacts with Iran, Cuba and Syria. We have completed our review of this subject matter and have no further comments at this time.

Sincerely,

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Peggy Fisher  
Assistant Director  
Division of Corporation Finance