



DIVISION OF  
CORPORATION FINANCE

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

Mail Stop 3030

December 22, 2009

Via Facsimile and U.S. Mail

Mr. Hoh Weng Ming  
Chief Financial Officer  
China Yuchai International Limited  
16 Raffles Quay #26-00  
Hong Leong Building  
Singapore 048581

**Re: China Yuchai International Limited**  
**Form 20-F for Fiscal Year Ended December 31, 2008**  
**Filed July 15, 2009**  
**File No. 001-13522**

Dear Mr. Ming:

We have completed our review of your Form 20-F for the fiscal year ended December 31, 2008 and have no further comments at this time.

Sincerely,

Daniel Morris  
Special Counsel