



DIVISION OF  
CORPORATION FINANCE

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

June 24, 2015

Via E-mail

Leong Kok Ho  
Chief Financial Officer  
China Yuchai International Limited  
16 Raffles Quay  
39-01A Hong Kong Building  
Singapore 048581

**Re: China Yuchai International Limited**  
**Form 20-F for the Fiscal Year Ended December 31, 2014**  
**Filed April 15, 2015**  
**File No. 1-13522**

Dear Mr. Ho:

We have limited our review of your filing to your contacts with countries that have been identified as state sponsors of terrorism, and we have the following comments. Our review with respect to this issue does not preclude further review by the Assistant Director group with respect to other issues. In our comments, we ask you to provide us with information so we may better understand your disclosure.

Please respond to these comments within ten business days by providing the requested information or advise us as soon as possible when you will respond. If you do not believe our comments apply to your facts and circumstances, please tell us why in your response.

After reviewing your response to these comments, we may have additional comments.

General

1. In your letters to us dated December 18, 2012 and January 8, 2013, you discussed contacts with Syria and Sudan. We note that Guangxi Yuchai Machinery Company Ltd.'s website lists an overseas dealer for Syria. In addition, although it does not list a dealer for Sudan, it appears to include a marker for Khartoum, Sudan on the map accompanying its list of overseas service centers. As you are aware, Syria and Sudan are designated by the U.S. State Department as state sponsors of terrorism and are subject to U.S. economic sanctions and export controls. Please describe to us the nature and extent of your past, current, and anticipated contacts with Syria and Sudan since your letters, whether through subsidiaries, affiliates, distributors, resellers, joint ventures or other direct or indirect arrangements. For instance, your Form 20-F states that Dongfeng Group, which includes Automotive Co. Ltd., accounted for 22.4% of your 2014 revenues. Public sources report Dongfeng Automotive Co. Ltd. operations associated with Syria

and Sudan. You should describe any products, components, technologies or services you have provided to Syria or Sudan, directly or indirectly, and any agreements, commercial arrangements, or other contacts with the governments of those countries or entities they control.

2. Please discuss the materiality of any contacts with Syria and Sudan you describe in response to the comment above, and whether those contacts constitute a material investment risk for your security holders. You should address materiality in quantitative terms, including the approximate dollar amounts of any associated revenues, assets, and liabilities for the last three fiscal years and the subsequent interim period. Also, address materiality in terms of qualitative factors that a reasonable investor would deem important in making an investment decision, including the potential impact of corporate activities upon a company's reputation and share value. As you know, various state and municipal governments, universities, and other investors have proposed or adopted divestment or similar initiatives regarding investment in companies that do business with U.S.-designated state sponsors of terrorism. You should address the potential impact of the investor sentiment evidenced by such actions directed toward companies that have operations associated with Syria and Sudan.

We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable Exchange Act rules require. Since the company and its management are in possession of all facts relating to a company's disclosure, they are responsible for the accuracy and adequacy of the disclosures they have made.

In responding to our comments, please provide a written statement from the company acknowledging that:

- the company is responsible for the adequacy and accuracy of the disclosure in the filing;
- staff comments or changes to disclosure in response to staff comments do not foreclose the Commission from taking any action with respect to the filing; and
- the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States.

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You may contact Jennifer Hardy, Special Counsel, at (202) 551-3767 or me at (202) 551-3470 if you have any questions about the comments or our review.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Foo Shing Mei Deborah, General Counsel  
China Yuchai International Limited

Amanda Ravitz  
Assistant Director  
Division of Corporation Finance