



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

DIVISION OF  
CORPORATION FINANCE

Mail Stop 4628

February 1, 2019

Via Facsimile

Phung Khong Fock Thomas  
Chief Financial Officer  
China Yuchai International Ltd.  
16 Raffles Quay  
#39-01A Hong Leong Building  
Singapore 048581

**Re: China Yuchai International Ltd.  
Form 20-F for the Fiscal Year Ended December 31, 2017  
Filed April 16, 2018  
File No. 1-13522**

Dear Mr. Phung Khong Fock Thomas:

We refer you to our comment letter dated November 30, 2018, regarding business contacts with Syria and Sudan. We have completed our review of this subject matter. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Cecilia Blye

Cecilia Blye, Chief  
Office of Global Security Risk

cc: Amanda Ravitz  
Assistant Director