



DIVISION OF
CORPORATION FINANCE
Mail Stop 3030

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

June 15, 2010

VIA U.S. Mail and Facsimile +011 65 6221 1172

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 the fiscal year ended December 31, 2009
Filed April 30, 2010
File No. 1-13522**

Dear Mr. Ming:

We have completed our review of your Form 20-F and related filings and do not, at this time, have any further comments.

Sincerely,

Brian Cascio
Accounting Branch Chief