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UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549-5546

        DIVISION OF
CORPORATION FINANCE


Mail Stop 5546
                                              September 27, 2006


Via Facsimile (65) 6226 0502 and US Mail

Philip Ting Sii Tien
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
                Filed July 15, 2005
                Response Letters Dated August 4, 2006 and September 7,
2006
                File No. 1-13522


Dear Mr. Tien:

     We have reviewed your response dated September 7, 2006 and
have
the following comment.  Please be as detailed as necessary in your
response.  After reviewing this information, we may raise
additional
comments.

General

1. We note your response to prior comment two.  Please confirm, if
true, that Xinfei conducts its North Korean operations independent
of
you and your employees, and that Xinfei`s North Korean expenses
and
revenues do not affect your expenses and revenues.  If, however,
you
or your subsidiaries` operations are affected by Xinfei`s North
Korean operations, please discuss such overlapping or interrelated
operations and expand your materiality analysis to take into
account
the North Korean contacts.  For example, if you or your
subsidiaries`
operations are affected by Xinfei`s North Korean operations,
express
revenues from those operations as a percentage of your own total
sales revenues, instead of as a percentage of Xinfei`s total sales
revenues, and identify the significant factors underlying your
conclusion that such North Korean contacts are qualitatively
immaterial.


     Please respond to this comment within 10 business days or
tell
us when you will provide us with a response.  Please file your
response letter on EDGAR.  Please contact James Lopez at (202)
551-
3536 if you have any questions about the comments or our review.
You
may also contact me at (202) 551-3470.



                                              Sincerely,



                                              Cecilia D. Blye, Chief
                                              Office of Global Security
Risk
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cc: Peggy Fisher
                Assistant Director
                Division of Corporation Finance
Philip Ting Sii Tien
China Yuchai International Limited
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