

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

**SCHEDULE 13D/A**

Under the Securities Exchange Act of 1934  
(Amendment No. 2)\*

**China Yuchai International Limited**

(Name of Issuer)

**Common Stock**  
(Title of Class of Securities)

G21082105  
(CUSIP Number)

Shah Capital Management, Inc.  
8601 Six Forks Road, Suite 630  
Raleigh, NC 27615  
(919) 719-6360

**November 27, 2009**

(Date of Event which Requires Filing of this Statement)

If the filing person has previously filed a statement on Schedule 13G to report the acquisition that is the subject of this Schedule 13D, and is filing this schedule because of Rule 13d-1(e), 13d-1(f) or 13d-1(g), check the following box.

Note: Schedules filed in paper format shall include a signed original and five copies of the schedule, including all exhibits. See Rule 13d-7 for other parties to whom copies are to be sent.

\* The remainder of this cover page shall be filled out for a reporting person's initial filing on this form with respect to the subject class of securities, and for any subsequent amendment containing information which would alter disclosures provided in a prior cover page.

The information required on the remainder of this cover page shall not be deemed to be "filed" for the purpose of Section 18 of the Securities Exchange Act of 1934 ("Act") or otherwise subject to the liabilities of that section of the Act but shall be subject to all other provisions of the Act (however, see the Notes).

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**1** NAMES OF REPORTING PERSONS / I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (entities only)  
 Shah Capital Management, Inc.

**2** CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)  
 (a)   
 (b)

**3** SEC USE ONLY

**4** SOURCE OF FUNDS (SEE INSTRUCTIONS)  
 OO

**5** CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) OR 2(e)

**6** CITIZENSHIP OR PLACE OF ORGANIZATION  
 North Carolina

	<b>7</b>	SOLE VOTING POWER
NUMBER OF		0
SHARES		SHARED VOTING POWER
BENEFICIALLY	<b>8</b>	2,026,040
OWNED BY		SOLE DISPOSITIVE POWER
EACH	<b>9</b>	0
REPORTING		SHARED DISPOSITIVE POWER
PERSON	<b>10</b>	2,026,040
WITH		

**11** AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON  
 2,026,040

**12** CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)

**13** PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)  
 5.4%

**14** TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)  
 IA

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**1**

NAMES OF REPORTING PERSONS / I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (entities only)

Shah Capital Fund, L.P.

**2**

CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)

(a)

(b)

SEC USE ONLY

**3**

**4**

SOURCE OF FUNDS (SEE INSTRUCTIONS)

OO

**5**

CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) OR 2(e)

**6**

CITIZENSHIP OR PLACE OF ORGANIZATION

North Carolina

**7**

SOLE VOTING POWER

0

NUMBER OF  
SHARES  
BENEFICIALLY  
OWNED BY  
EACH  
REPORTING  
PERSON  
WITH

**8**

SHARED VOTING POWER

1,506,000

**9**

SOLE DISPOSITIVE POWER

0

**10**

SHARED DISPOSITIVE POWER

1,506,000

**11**

AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

1,506,000

**12**

CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)

**13**

PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

4.0%

**14**

TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

PN

**1** NAMES OF REPORTING PERSONS / I.R.S. IDENTIFICATION NOS. OF ABOVE PERSONS (entities only)

Himanshu Shah

**2** CHECK THE APPROPRIATE BOX IF A MEMBER OF A GROUP (SEE INSTRUCTIONS)

(a)

(b)

SEC USE ONLY

**3**

**4** SOURCE OF FUNDS (SEE INSTRUCTIONS)

PF

**5** CHECK BOX IF DISCLOSURE OF LEGAL PROCEEDINGS IS REQUIRED PURSUANT TO ITEMS 2(d) OR 2(e)

**6** CITIZENSHIP OR PLACE OF ORGANIZATION

United States

**7** SOLE VOTING POWER

101,421

SHARED VOTING POWER

**8** 2,127,461

SOLE DISPOSITIVE POWER

**9** 101,421

SHARED DISPOSITIVE POWER

**10** 2,127,461

AGGREGATE AMOUNT BENEFICIALLY OWNED BY EACH REPORTING PERSON

**11** 2,127,461

**12** CHECK BOX IF THE AGGREGATE AMOUNT IN ROW (11) EXCLUDES CERTAIN SHARES (SEE INSTRUCTIONS)

**13** PERCENT OF CLASS REPRESENTED BY AMOUNT IN ROW (11)

5.7%

**14** TYPE OF REPORTING PERSON (SEE INSTRUCTIONS)

IN

**Item 1. Security and Issuer.**

This amendment No. 2 to Schedule 13D (“13D Amendment No. 2”) amends and supplements the first amendment to Schedule 13D (“13D Amendment No. 1”), as filed on December 31, 2008, amending the initial Schedule 13D (the “Original 13D”), filed on November 24, 2008, by Shah Capital Management, Inc. (“SCM”), a North Carolina corporation, relating to the common stock of China Yuchai International, a foreign private issuer (the “Issuer”). The principal executive offices of the Issuer are located at 16 Raffles Quay #26-00, Hong Leong Building, Singapore 048581.

**Item 2. Identity and Background**

(a) In addition to SCM, this 13D Amendment No. 2 also adds Shah Capital Fund, L.P., a North Carolina limited partnership (the “Fund”), and Mr. Himanshu Shah, a citizen of the United States of America (“Mr. Shah”), as reporting persons (collectively, SCM, the Fund and Mr. Shah are the “Reporting Persons”). This Amendment No. 2 is filed jointly by SCM, the Fund and Mr. Shah.

Additionally, the Reporting Persons constituted a “group” with several other shareholders of the Issuer in the period from May 2009 through September 2009. During this time, the Reporting Persons, in addition to Mr. Patrick Manning, on behalf of Quasar Capital Management and its respective investment funds (collectively the “Quasar Funds”) and Trellus Management and its respective investment funds (collectively the “Trellus Funds”), and Mr. Theo Muller (collectively, the Reporting Persons, Mr. Manning, the Quasar Funds, the Trellus Funds, and Mr. Muller are the “Ad Hoc Shareholder Group”), submitted several items of correspondence to the Issuer. As of May 8, 2009, the Ad Hoc Shareholder Group collectively beneficially owned 12.5% of the Issuer’s Common Stock.

(b) The address of the principal business and principal office of each of the Reporting Persons is 8601 Six Forks Road, Suite 630, Raleigh, NC 27615.

(c) SCM’s principal business is serving as investment advisor to certain affiliated funds and individual client accounts. The principal occupation of Mr. Shah is serving as the president and chief investment officer of SCM.

(d) and (e) During the last five years, none of the Reporting Persons (i) has been convicted in a criminal proceeding or (ii) was a party to a civil proceeding of a judicial or administrative body of competent jurisdiction and as a result of such proceeding was or is subject to a judgment, decree or final order enjoining future violations of, or prohibiting or mandating activities subject to, federal or state securities laws or finding any violations with respect to such laws.

(f) See Item 1.

**Item 3. Source and Amount of Funds or Other Consideration.**

SCM advises the Fund, in addition to other individual accounts. SCM currently has beneficial ownership of an aggregate of 2,026,040 shares of the Common Stock. The source of funding for the purchase of the shares of Common Stock was derived from investment capital of SCM clients, including the Fund.

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Mr. Shah's personally owned shares were purchased with his personal funds, without any special arrangements with any third party for that purpose.

#### **Item 4. Purpose of Transaction.**

The Reporting Persons initially began to purchase Common Stock of the Issuer at varying times in 2006 for investment purposes based on the belief that the Issuer was a fundamentally strong, undervalued company.

In the period between the Reporting Persons' initial purchases and the Original 13D, the Reporting Persons made several suggestions to the Issuer regarding the governance and corporate structure of the Issuer, including:

- A discussion between Mr. Shah and the Issuer's management at the August 29, 2008 annual meeting of the Issuer suggesting that the Issuer initiate a stock buyback program;

and

- An October 8, 2008 letter to the Issuer suggesting that the Issuer
  - o Communicate more clearly to the market
  - o Concentrate on its primary diesel engine business
  - o Issue past due but previously unreleased financial statements; and
  - o Appoint a new chief executive officer

On November 21, 2008, the Reporting Persons, in the aggregate, had acquired a sufficient number of shares to require the filing of the Original 13D.

In the period between the Original 13D and 13D Amendment No. 1, and in the months that followed, the Reporting Persons purchased additional Common Stock of the Issuer for investment purposes. In the aggregate, such additional amount of Common Stock was less than 1% of the Issuer's outstanding Common Stock, and the purchases were not made for the purpose of acquiring control of the Issuer.

On or about May 8, 2009, the Ad Hoc Shareholder Group issued a letter to the board of directors of the Issuer requesting several actions by the Issuer, including: (i) that the Issuer remove its then CEO as an officer and director; (ii) that the Issuer replace its audit committee chairman; (iii) that the issuer appoint two independent directors from among the Ad Hoc Shareholder Group; (iv) that the Issuer agree to forego the recently approved increase in director fees; (v) that the Issuer commit to a program of effective communication with the financial community; and (vi) that the Issuer assess its non-core investments and fully disclose any conflicts of interest regarding the same.

After the Issuer did not respond to the requests in the May 8, 2009 letter, the various persons comprising the Ad Hoc Shareholder Group submitted formal requests for the Issuer to hold a special meeting (the "Special Meeting"). The requests for the Special Meeting were sent by Cede & Co., the nominee of The Depository Trust Company, on behalf of SCM, the Fund, Mr. Muller, the Trellus Funds and the Quasar Funds between June 17, 2009 and June 26, 2009. In the notice requesting the Special Meeting, the Ad Hoc Shareholder Group requested that the shareholders of the Issuer convene to consider proposals to (i) amend the Issuer's bye-laws to remove the provisions relating to the special share, which is currently held by Hong Leong Asia Ltd. Through its wholly-owned subsidiary, HL Technology Systems Pte Ltd. and gives its holder the ability to veto any shareholder resolution ("Special Share"), (ii) remove the then current president as an officer and director of the Issuer, and appoint a replacement (iii) remove the audit committee chairman from that position and as a director of the Issuer and (iv) amend the Issuer's bye-laws to permit the appointment of two independent directors by shareholders who have no interest in the Special Share.

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On July 9, 2009, the Issuer reported the foregoing information regarding the Special Meeting on Form 6-K. On July 28, 2009, the Issuer provided notice to all of its shareholders regarding the Special Meeting, which was scheduled for (and held on) September 4, 2009.

During the ensuing months, several of the Ad Hoc Shareholder Group's desires that had been expressed in the above communications with the Issuer were achieved. Accordingly, since September 4, 2009, the Reporting Persons have neither communicated with the Issuer, nor have they continued to participate in the Ad Hoc Shareholder Group. From the perspective of the Reporting Persons, the Ad Hoc Shareholder Group no longer exists.

Currently, the Reporting Persons do not propose to engage the Issuer in discussions regarding the Issuer's strategy, business, assets, management, financial conditions or operations, nor do they intend (or have any plan) to propose any other action described in subsections (a) through (j) of Item 4 of Schedule 13D. The Reporting Persons are currently holding the Common Stock of the Issuer only for investment purposes.

#### Item 5. Interest in Securities of the Issuer.

(a) and (b) Based upon the Issuer's annual report on Form 20-F filed on January 30, 2009, there were 37,267,673 shares of the Common Stock outstanding as of December 31, 2007. Based on the foregoing, the 2,127,461 shares of the Common Stock beneficially owned by the Reporting Persons (the "Subject Shares") represent approximately 5.7% of the shares of the Common Stock issued and outstanding. The ownership of the Reporting Persons is as follows:

	<b>SCM</b>	<b>The Fund</b>	<b>Mr. Shah</b>
(a) Amount Beneficially Owned:	2,026,040	1,506,000	2,127,461
(b) Percent of Class:	5.4%	4.0%	5.7%
(c) Number of Shares to Which Reporting Person Has:			
(i) Sole Voting Power:	N/A	N/A	101,421
(ii) Shared Voting Power:	2,026,040	1,506,000	2,127,461
(iii) Sole Dispositive Power:	N/A	N/A	101,421
(iv) Shared Dispositive Power:	2,026,040	1,506,000	2,127,461

Mr. Shah, in his individual capacity as a shareholder, has the power to vote and dispose of 101,421 Subject Shares.

SCM, as the investment adviser to the Fund and managed accounts, may be deemed to have the shared power to vote or direct the vote of (and the shared power to dispose or direct the disposition of) the 2,026,040 Subject Shares.

By virtue of Mr. Shah's position as the sole executive officer and sole director of SCM, Mr. Shah may be deemed to have shared power to vote or direct the vote of (and shared power to dispose or direct the disposition of) all of the Subject Shares and, therefore, Mr. Shah may be deemed to be the beneficial owner of all of the Subject Shares.

As discussed in Item 4, the Reporting Persons are no longer acting together with the other investors who comprised the Ad Hoc Shareholder Group as of the date hereof. During the time when the Reporting Persons and those other investors were acting together in that manner, the Ad Hoc Shareholder Group beneficially owned approximately 4.7 million shares of the Issuer, or approximately 12.5% of the shares outstanding.

(c) See the trading data set forth in Exhibit 99.1 hereto, which is hereby incorporated by reference into this Item 5(c) as if restated here in full.

Except as set forth in such Exhibit 99.1, no other transactions in shares of the Common Stock were effected by any Reporting Person within the last 60 days.

(d) Not applicable.

(e) Not applicable.

**Item 6. Contracts, Arrangements, Understandings or Relationships with Respect to Securities of the Issuer.**

As discussed above under Items 2 and 4, between May 2009 and September 2009 the Reporting Persons acted together with several other investors (in what is called here the Ad Hoc Shareholders Group) to request and urge the Issuer to make several changes in its corporate governance structure. Since that time, however, none of the Reporting Persons has been or is engaged in any such activity with those or any other group of investors or other persons with respect to the Issuer or its affairs.

**Item 7. Material to be filed as Exhibits.**

Exhibit 1. Joint Filing Agreement and Power of Attorney.

Exhibit 99.1 Trading data of the transactions in the Common Stock that were effected since Amendment No.1.

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**SIGNATURES**

After reasonable inquiry and to the best of each of the undersigned's knowledge and belief, I certify that the information set forth in this statement is true, complete and correct.

Date: November 27, 2009

**SHAH CAPITAL FUND, L.P.**

By: Shah Capital Management, Inc.,  
its General Partner

By: /s/ Himanshu Shah  
Name: Himanshu Shah  
President

**SHAH CAPITAL MANAGEMENT, INC.**

By: /s/ Himanshu Shah  
Name: Himanshu Shah  
President

/s/ Himanshu Shah

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Himanshu Shah

**EXHIBIT 1**

**JOINT FILING AGREEMENT**

In accordance with Rule 13d-1(k) under the Securities Exchange Act of 1934, as amended, the undersigned agree to the joint filing on behalf of each of them of a Statement on Schedule 13D (including any and all amendments thereto) with respect to the Common Stock, par value U.S. \$0.10 per share, of China Yuchai International Limited, and further agree that this Joint Filing Agreement shall be included as an Exhibit to such joint filings.

The undersigned further agree that each party hereto is responsible for the timely filing of such Statement on Schedule 13D and any amendments thereto, and for the accuracy and completeness of the information concerning such party contained therein; provided, however, that no party is responsible for the accuracy or completeness of the information concerning any other party, unless such party knows or has reason to believe that such information is inaccurate.

This Joint Filing Agreement may be signed in counterparts with the same effect as if the signature on each counterpart were upon the same instrument.

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IN WITNESS WHEREOF, the undersigned have executed this Agreement as of November 27, 2009.

SHAH CAPITAL FUND, L.P.

By: Shah Capital Management, Inc., General Partner

By: /s/ Himanshu Shah

Name: Himanshu Shah

Title: President

SHAH CAPITAL MANAGEMENT, INC.

By: /s/ Himanshu Shah

Name: Himanshu Shah

Title: President

/s/ Himanshu Shah

Himanshu Shah

## Exhibit 99.1

## Common Stock

Name	Buy/Sell	Security	Trade Date	Quantity	Trade Amount	Per Share Cost
Shah Capital Management, Inc.	Buy	Common Stock	1/13/2009	49,520	\$ 208,172.00	\$ 4.20
Shah Capital Management, Inc.	Buy	Common Stock	1/16/2009	13,600	\$ 52,802.09	\$ 3.88
Shah Capital Management, Inc.	Buy	October Call @ 7.5	9/17/2009	500 Contracts*	\$ 105,000.00	\$ 2.10
Shah Capital Management, Inc.	Buy	Common Stock	9/29/2009	7,000	\$ 60,252.50	\$ 8.60
Shah Capital Management, Inc.	Buy	Common Stock	10/16/2009	50,000*	\$ 376,000.00	\$ 7.52
Shah Capital Management, Inc.	Sell	Common Stock	4/16/2009	56,667	\$ 410,836.00	\$ 7.25
Shah Capital Management, Inc.	Sell	Common Stock	4/24/2009	953	\$ 6,337.00	\$ 6.65
Shah Capital Management, Inc.	Sell	Common Stock	4/30/2009	8,500	\$ 64,600.00	\$ 7.60
Shah Capital Management, Inc.	Sell	Common Stock	5/11/2009	17,000	\$ 144,500.00	\$ 8.50
Shah Capital Management, Inc.	Sell	Common Stock	11/11/2009	64,307	\$ 1,006,405.00	\$ 15.65
Shah Capital Management, Inc.	Sell	Common Stock	11/16/2009	5,593	\$ 90,047.00	\$ 16.10
Shah Capital Management, Inc.	Sell	Common Stock	11/16/2009	56,709	\$ 924,923.79	\$ 16.31
Shah Capital Management, Inc.	Sell	Common Stock	11/17/2009	78,996	\$ 1,269,465.72	\$ 16.07

\* October Calls purchased on 9/17/2009 were exercised on 10/16/2009

Mr. Shah has neither bought nor sold securities of the issuer on his own behalf in the period since Amendment No.1.

November 27, 2009

Office of Mergers and Acquisitions  
Division of Corporation Finance  
Attention: Mr. David Orlic, Attorney-Advisor  
U.S. Securities and Exchange Commission  
Washington, DC 20549

Re: Schedule 13D of Shah Capital Management, Inc. ("SCM")

Ladies and Gentlemen:

We have prepared this letter at the request, and on behalf of, our client, SCM, to respond to the comments of the Staff in its letter dated November 16, 2009, regarding SCM's Schedule 13D filings with respect to China Yuchai International Limited (the "Issuer"). Our responses are provided in the same order as the Staff's comments, each of which is repeated below for convenient reference.

**Item 4. Purpose of Transaction**

Comment 1: *Disclosures made by the Issuer indicate that, following the most recent amendment to your Schedule 13D, you have engaged in activities designed to change the Issuer's board of directors and bylaws. If so, please advise why you have not amended your Schedule 13D accordingly.*

SCM Response: In response to the Staff's comments, SCM has reviewed (with the assistance of our firm) its purchases of the Issuer's common stock (the "Issuer Stock"), its Schedule 13D/A dated December 31, 2008 ("Amendment No. 1") and the Issuer's public filings over the past year. Based on this review, SCM now recognizes that its disclosures in its Schedule 13D and Amendment No. 1 were too narrowly focused on SCM's investment purposes and impact of its investments in the Issuer's common stock, and did not fully address the implications for its Schedule 13D filing obligations under Item 4 of the matters the Staff identified. SCM now recognizes the full implications of all its activities for its Schedule 13D filing requirements. Accordingly, SCM is submitting an amended Schedule 13D/A of even date herewith ("Amendment No. 2"). Item 4 of Amendment No. 2 provides a narrative description of SCM's communications with the Issuer in the periods before and after the filing of its initial Schedule 13D on November 24, 2008, and through the filing date of Amendment No. 2. The purpose of Amendment No. 2 is to ensure that SCM's public disclosures regarding its activities with respect to the Issuer are as complete as possible.

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## Item 5. Interest in Securities of the Issuer

Comment 2: *You have not described any transactions in subject securities in your Schedule 13D, as amended. Please advise.*

SCM Response: As reflected in the disclosures contained in Amendment No. 2, SCM purchased most of the shares of the Issuer under its control more than 60 days before SCM became subject to Schedule 13D reporting requirements with respect to its holdings. However, as part of its comprehensive review of its Schedule 13D filing requirement in response to the Staff's comments, SCM recognizes that its Schedule 13D inadvertently failed to report transactions within 60 days before the initial filing. Accordingly, Amendment No. 2 includes a detailed description of all of the transactions SCM has executed in the common stock of the Issuer as Exhibit 99.1 to Amendment No. 2.

Comment 3: *In your filings on Form 13F made following the most recent amendment to your Schedule 13D, you have reflected increases and decreases in your holdings of the Issuer's common stock. In view of the apparent activities noted above, please tell us why you believe an amendment to your Schedule 13D was not required to reflect these changes. We note that acquisitions and dispositions of less than one percent of the class of securities may be material, depending on facts and circumstances. See Rule 13d-2(a) of Regulation 13D-G.*

SCM Response: SCM has reviewed purchases and sales of the Issuer's common stock since Amendment No. 1 in light of the Staff's comments. While SCM's holdings of Issuer Stock in the period between Amendment No. 1 and Amendment No. 2 fluctuated, the amount of shares collectively and beneficially owned during that period by SCM and its president, Mr. Himanshu Shah, has not fluctuated more than approximately 152,000 shares (approximately 0.4% of the total shares of Issuer Stock outstanding). SCM acknowledges that acquisitions and dispositions of less than one percent can be material  e.g., in instances where they provide the filer material advantage by crossing ownership thresholds (a) with regard to control of a majority of an issuer's voting shares; (b) with implications under state anti-takeover laws; or (c) that permit a filer to defeat or ensure the passage of corporate provisions requiring a supermajority vote;<sup>1</sup> however, SCM did not intend to gain such an advantage here, nor did it actually do so. Accordingly, SCM believes that the facts and circumstances here do not point to materiality. Instead, the various acquisitions and dispositions of shares were solely for investment purposes and in response to market conditions.

Notwithstanding the foregoing, and consistent with its commitment to avoid any doubt about full compliance with its Schedule 13D filing obligations, SCM has included in Amendment No. 2 a detailed description of all of the transactions SCM has executed in the Issuer Stock, including increases and decreases between the filing of Amendment No. 1 and SCM's Schedule 13F filings.

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<sup>1</sup> See Thomas R. Stephens, *Beneficial Ownership Reporting: Schedules 13D and 13G*, BNA Corporate Practice Series, A-19 (2003).

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## **Additional Information**

As indicated above, SCM has conducted a comprehensive review of its past 13D filings and disclosures with respect to the Issuer. As a result, SCM has included additional updated disclosures in the Amendment No. 2 to address other matters as well.

In addition, with the assistance of our firm, SCM is designing and implementing new Schedule 13D reporting policies and procedures to help ensure accurate, complete and timely filings in compliance with applicable reporting requirements on a going forward basis (the “New Procedures”). The New Procedures will, among other things, include a checklist of Schedule 13D disclosure items that will be reviewed regularly by SCM management and SCM’s Chief Compliance Officer (“CCO”) with respect to issuers for which SCM has a current reporting requirement, and provide for consultation with legal counsel as a routine part of the Schedule 13D compliance process as and when appropriate. SCM will hold a training session regarding the New Procedures with its staff in December.

SCM acknowledges that it is responsible for the adequacy and accuracy of the disclosure in its filings, that Staff comments or changes to disclosure in response to Staff comments do not foreclose the Commission from taking any action with respect to the filings, and that SCM 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.

We hope that this letter is satisfactory to the Staff. As discussed above, SCM is mindful of the broad nature of its obligations under Schedule 13D and is committed to full compliance therewith.

Please do not hesitate to call me if you have any questions or if you wish to discuss this matter further.

Sincerely,

/s/ Jeffrey T. Skinner

Jeffrey T. Skinner, Esq.

Cc: Ms. Chaya Rao  
Mr. Himanshu Shah  
Matthew Chambers, Esq.