



DIVISION OF  
CORPORATION FINANCE

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

December 20, 2024

Tie Li  
Chief Financial Officer  
Li Auto, Inc.  
11 Wenliang Street  
Shunyi District, Beijing 101399  
People's Republic of China

**Re: Li Auto, Inc.**  
**Form 20-F for the Year Ended December 31, 2023**  
**Filed April 12, 2024**  
**File No. 001-39407**

Dear Tie Li:

We have completed our review of your filing. 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,

Division of Corporation Finance  
Office of Manufacturing