

September 30, 2022

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

Year Ended December 31, 2021
2022

Re: Li Auto, Inc.
Form 20-F for the
Filed April 19,
File No. 001-39407

Dear Mr. 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