

December 1, 2020

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

Re: Li Auto Inc.
Confidential Draft
Submitted November
CIK No. 0001791706

Registration Statement on Form F-1
27, 2020

Dear Mr. Li:

This is to advise you
that we do not intend to review your registration statement.

We request that you publicly file your registration statement no
later than 48 hours prior
to the requested effective date and time. Please refer to Rules 460 and
461 regarding requests for
acceleration. 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.

Please contact Geoff

Kruczek at (202) 551-3641 with any questions.

Sincerely,

Division of Corporation Finance

Office of Manufacturing

cc:

Z. Julie Gao