

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

Office of Manufacturing

Finance