



DIVISION OF  
CORPORATION FINANCE

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

October 10, 2023

Nan Wang  
Chief Financial Officer  
SINOVAC BIOTECH LTD  
No. 39 Shangdi Xi Road  
Haidian District, Beijing 100085

**Re: SINOVAC BIOTECH LTD**  
**Form 20-F**  
**File No. 001-32371**

Dear Nan Wang:

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 Life Sciences

cc: Benjamin Su, Esq.