



DIVISION OF
CORPORATION FINANCE

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

Mail Stop 3720

December 14, 2009

Via U.S. Mail and Fax

Mr. Rui Lin Wu
Chairman and Chief Executive Officer
Qiao Xing Universal Telephone, Inc.
Qiao Xing Science Industrial Park
Tang Quan
Huizhou City, Guangdong
People's Republic of China 516023

RE: Qiao Xing Universal Telephone, Inc.
Form 20-F for the fiscal year ended December 31, 2008
Filed July 15, 2009
File No. 000-29946

Dear Mr. Wu:

We have completed our review of your Form 10-K and related filings and have no further comments at this time.

Sincerely,

/s/Larry Spigel
Assistant Director