



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549-7010

Mail Stop 7010

September 4, 2008

Mr. Samuel Sheng  
Chief Financial Officer  
Sunway Global Inc.  
Daqing Hi-Tech Industry Development Zone  
Daqing, Heilongjiang, Post Code 163316  
People's Republic of China

**RE: Forms 10-KSB and 10-K/A for the fiscal year ended December 31, 2007  
Forms 10-Q and 10-Q/A for the periods ended March 31, 2008 and  
June 30, 2008  
File No. 0-27159**

Dear Mr. Sheng:

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

If you have any further questions regarding our review of your filings, please direct them to Jeffrey Gordon, Staff Accountant, at (202) 551-3866 or, in his absence, Lisa Haynes, Staff Accountant, at (202) 551-3424.

Sincerely,

Rufus Decker  
Accounting Branch Chief