

Room 4561

September 15, 2006

Michael Guangxin Li
Chief Executive Officer
Linktone Ltd.
5/F, Eastern Tower, No. 689
Beijing Dong Road
Shanghai 200001
People's Republic of China

**Re: Linktone Ltd.
Form 20-F for Fiscal Year Ended December 31, 2005
Filed June 30, 2006
File no. 000-50596**

Dear Mr. Guangxin Li:

We have completed our review of your Form 20-F and do not, at this time, have any further comments.

Sincerely,

Kathleen Collins
Accounting Branch Chief